

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Course Title:	Intermediate Accounting I
Course Code:	ACC323
Semester:	2018 Spring Semester (March 4, 2018- July 20, 2018)
Instructor:	Prof. Kristen Zhang
Email:	zhangqian@cueb.edu.cn
Teaching Material:	J.David Spiceland, James F. Sepe & Mark W. Nelson, 2011, Intermediate Accounting, 6th Edition, McGraw-Hill Companies, Inc. ISBN978-7-300-16827-2.
Time&Place:	10:10-12:00/10:00-12:00 am M/TH 5#111/A101 Y01
Office Hour:	Wednesday 10:00-12:00 am; Thursday 1:30-3:30 pm. Friday 11:10-12:00 am, 1:30-2:30 pm.
Learning Center:	Monday 1:30-3:30pm; Tuesday 6:00-8:00 pm.
Office Number:	C204

Course Description

This course is an introduction to the concepts, principles and techniques of financial accounting, including financial statement preparation, accounting system, general accepted accounting principles, as well as the introduction to financial statement analysis. Through this course, students will gain an intimate knowledge of fundamental principles and concepts used in business and industry as expressed through the language of accounting.

Learning Objectives

To complete this course successfully, students must demonstrate a good grasp and understanding of the following areas of financial accounting:

1. Be familiar with Financial accounting and accounting standards.

2. Be able to explain the Conceptual Framework Underlying Financial Accounting.
3. Be able to explain the GAAP's requirements on Cash and Receivables, Valuation of Inventories, Acquisition and Disposition of Property, Plant, and Equipment and Intangible Assets.
4. Understand the basic structures of accounting system, especially the steps and procedures of the accounting cycle.
5. Be able to prepare Financial Statements

Teaching Method

This course contains lectures, class discussions, homework, quizzes, presentation and exams.

Study Time

To do well in this course, you need to devote time outside of class for practice and proper preparation. Learning cost accounting requires practice. A typical student needs 8 hours of no-class time each week during a regular 16-week semester. I encourage all of you to do all assigned homework and practice extra problems.

Instructor's Office Hours and Learning Center

During office hours, students may check homework solutions, ask question, and discuss any other aspect of the course with the instructor in Chinese. Please take advantage of this resource. If these hours conflict with your schedule, arrange to meet with the instructor at a time that is more convenient. Students are supposed to discuss their study process with their instructor at least once every two weeks. Unable to do so will result in a lower participation score.

Attendance and Class Participation

Regular attendance and class participation are expected of all students. Because the course covers great deal of material, attending every class session is very important for performing well. Absence which is more than 1/3 of the total teaching hours will

cause an F (a failing grade) directly.

Group discussions of the course material are an important part of the learning process in this course. Students are expected to make a meaningful contribution to the class, whether by asking questions, responding to questions, delivering presentations or contributing in other ways to class discussion.

Homework Assignments

If you do not attempt to complete the assigned homework, it is likely that your performance in the course will suffer. Homework assignments are taken from the Exercises in the textbook. It is expected that homework assignments will be completed prior to the start of class. The answers need not be correct. Homework will be evaluated as complete if all parts of the assignment have been attempted and all work is shown. Assignments will be collected at the beginning of class and late assignments will not be accepted.

Presentation & Report

Each student is expected to give an at least 10 minutes presentation. The topic can be selected from the textbook or lectures. A summary relating to the topic is required before your presentation. Each group need to finish a report related to the topic you are chosen and hand in the report to the teacher before the presentation.

Quizzes and Examination

There will be at least 2 quizzes during the semester. Quizzes may or may not be announced in advance. Quizzes and mid-term test will test your knowledge of both concepts and the application of those concepts. Final exam may be composed of multiple-choice questions, short answer questions, essay questions, problems, and preparation of financial statements. Students should rely primarily on homework assignments to give them a sense of what they may see for material on exams.

Academic dishonesty

Any student caught cheating on homework assignments or tests will receive an automatic grade of zero on that assignment. A second violation will result in disciplinary action in accordance with university policy. Any type of cheating on the midterm test or final exam will result in a nullification of the exam paper.

Classroom Policies

1. No eating, cellular phones, electronic dictionaries, smoking, chatting or drowsing in class.
2. Please speak in English rather than Chinese in class.
3. Students are not allowed to attend class without textbooks.
4. Respect classmates' ideas, opinions, and questions of your classmates.
5. Group work is required in and after class. Cooperation and communication among students are encouraged.
6. Please address your teacher as Professor.

Evaluation Weighing

Attendance	10%
Participation	10%
Assignments	15%
Quizzes	15%
Presentation	10%
Midterm test	20%
Final exam	20%

Critical Thinking

In the overall 100 points of the subject, critical thinking is related to 10 points. A minimum of 25% of both the midterm test (5 of the 20%) and the final exam will consist of questions utilizing the application of critical thinking.

Detailed Grade computation

	Before Midterm	After Midterm
Attendance	5%	5%
Participation	5%	5%
Assignments	5%	10%
Quizzes	5%	10%
Presentation		10%
Midterm test	20%	
Final Exam		20%
Total	40%	60%

Mark Converting Method

A+ (95-100, Superior)	A (94-90) A-(89-87)	B+ (86-83)
B (82-80, Good)	B- (79-77) C+ (76-73)	C (72-70, competent)
C- (69-67)	D+ (66-63) D (62-60)	F = failure (59 and below)

Important Days

Spring Semester, 2018

March 4, 2018— July 20, 2018

Mar.4	Registration
Mar.5	Classes Begin
Mar.16	Last Day to Drop or Add a Course
Apr.5	Qingming Festival (tentative)
Apr.20	Spring Sports (tentative)
May 1	Labor Day Holiday (tentative)
May.7 -11	Midterm test
May 14-18	Summer School Registration (tentative)
June 18	Duanwu Festival (tentative)
June 25-29	Sophomore and Junior students' Final Exam
July 2-20	Sophomore and Junior students' Social Practice, Summer School
July 16-20	Revision and Final Exam Period
July 23	Summer Vacation Begins

Summer School**July 2, 2018—July 20, 2018**

May 14

Courses Registration (tentative)

July 2

Summer School Begins

July 20

Summer School Ends

Course Schedule

Week 1	Chapter 1
Week 2	Chapter 2
Week 3	Chapter 2&3
Week 4	Chapter 3
Week 5	Chapter 3&4
Week 6	Chapter 4
Week 7	Chapter 5
Week 8	Chapter Quiz and Revision
Week 9	Chapter 6
Week 10	In-class mid-semester test
Week 11	Presentation
Week 12	Chapter 7
Week 13	Chapter 8
Week 14	Chapter 9
Week 15	Revision & Quiz
Week 16	Quiz Feedback & Final Revision
Week 17	Final Exams

Note: Over the course of the semester, every attempt will be made to follow the daily schedule listed in the syllabus. However, depending on overall class progress, the syllabus may be adjusted. Any departures from the syllabus will be announced in class.

执笔人: Kristen Zhang

系教学主任审核签名: