



Shih Chien University

STP Program (June 02-July 04)

ACCT 100 Accounting for Financial Reporting

Course Outline

Course Code: ACCT 100

Instructor: Kang Cheng

Home Institution: Morgan State University

Office Hours: TBA

Email: kang.cheng@morgan.edu

Credits: 4

Class Hours: This course will have 144 class hours, including 50 lecture hours, professor 30 office hours, 20-hour TA discussion sessions, 10-hour review sessions, 34-hour extra classes.

Course Description:

This course introduces theories and practice of financial accounting to undergraduate students. It provides an overview of external financial reporting process and covers how to prepare, interpret, and analyze a firm's major financial statements.

Required Course Materials:

Textbook	Edition	Author	Publisher	ISBN-10
Accounting: Tools for Business Decision Making	5th	Kimmel, Weygandt & Kieso	Wiley	1-118-12816-9
Note: This textbook covers both the financial accounting (Chapter 1-12) and the managerial accounting (Chapter 13-24)				

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Grading & Evaluation:

Students will be evaluated by 2 exams, homework, and Classroom Participation.

Grading System (1 ~ 100):

A+ : 96 - 100	A : 91 - 95
B+ : 86 - 90	B : 81 - 85
C+ : 76 - 80	C : 71 - 75
D+ : 66 - 70	D : 60 - 65
F : 0 - 59	
Pa : Pass	Fa : Fail

Grading Policies:

<u>Part</u>	<u>Percentage</u>	<u>Notes</u>
<u>Homework (4 homework to be collected)</u>	20%	For each Chapter, suggested homework is assigned for students to practice on. Throughout the semester, four homework will be collected and graded towards the semester grade.
<u>Exams (3 x 100 points each)</u>	70%	Mid-terms is 30% Final is 40%
<u>Attendance/ Participation</u>	10%	
<u>Course Total</u>	100%	

Attendance:

Students should attend class regularly, arrive on time and not leave early.

While you are in class, show the proper respect to your instructor and to your classmates. When you must miss a class, it is your responsibility to get the class material from me or your classmates. Class attendance will be checked regularly. In the event of extended absence, students should report to

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instructor and/or academic dean for approval. Excessive absence may result in the course grade of "F".

Academic Honor Code:

The Code of Honor will be strictly applied. Honor Code pledges "I will not participate in or tolerate academic dishonesty." Students will not give or receive aid on exams. This includes, but is not limited to, viewing the exams of others, sharing answers with others, and using books or notes while taking the exam. You can collaborate to study your homework, but you have to submit your own completed homework to receive appropriate credit. Copying solutions from others, whether they are current or past, constitutes plagiarism.

Course Schedule:

Week	Day	Topic (s)	Chapter(s)	Homework
Week 1	T	Introduction To Financial Statements	Ch. 1	E1-1, 4, 7, 10,
	W	A Further Look At Financial Statements	Ch. 2	E2-1, 4, 6, 8
	TR	The Accounting Information System	Ch. 3	E3-1, 2, 3, 4
	F	The Accounting Information System	Ch. 3	
Week 2	M	Accrual Accounting Concepts	Ch. 4	E4-1, 3, 4, 5
	T	Accrual Accounting Concepts	Ch. 4	
	W	Merchandising Operations and The Multiple-Step Income Statement	Ch. 5	E5-2, 5, 6, 7
	TR	Reporting and Analyzing Inventory	Ch. 6	
	F	Exercise and Practice	Ch. 4-6	

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Week 3	M	Reporting and Analyzing Inventory	Ch. 6	E6-1, 2, 4, 6
	T	Internal Control and Cash	Ch. 7	E7-3, 8, 12, 13
	W	Reporting and Analyzing Receivables	Ch. 8	
	TR	Mid-term Covering Chapter 1-6	Ch. 8	E8-7, 8, 13
	F	Review Exam and Exercise	Ch. 7 to 8	
Week 4	M	Reporting and Analyzing Long-Lived Assets	Ch. 9	
	T	Reporting and Analyzing Long-Lived Assets	Ch. 9	E9-2, 3, 4, 5
	W	Reporting and Analyzing Liabilities	Ch. 10	E10-10, 11, 12, 15
	TR	Reporting and Analyzing Stockholders' Equity	Ch. 11	E11-2, 3, 4, 5
	F	Exercise and Practice	Ch. 9-11	
Week 5	M	Reporting and Analyzing Stockholders' Equity	Ch. 11	E11-2, 3, 4, 5
	T	Statement of Cash Flows	Ch. 12	E12-1, 3, 4, 7
	W	Review		
	TR	Final Exam Covering Chapter 7-12		

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