



輔仁大學

Fu Jen Catholic University

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Fu Jen Catholic University

ACCT201 Financial Accounting

Summer 2019

Class hours: Monday through Thursday, 2 hours each day

Review and Discussion: Friday, 2 hours

Office hours: Friday/Saturday, 1 hour or by appointment

Field trip: According to Professors' teaching plan

Credit: 3

Total contact hours: 54 hours

Instructor: Jefferson P. Williams

TEXTBOOK

Financial Accounting: Tools for business decision making, by Kieso, D. E., Kimmel, P. D., and Weygandt, J. J., 8th ed., ISBN: 9781119221647; with wileyplus

REQUIRED TECHNICAL SUPPORT

Microsoft Word, Microsoft Excel, Socrative

COURSE DESCRIPTION

A comprehensive introduction to financial accounting principles including analysis and recording business transactions, preparing working papers and financial statements. The course is developed through the use of lectures, problem solving, and a computerized practice set.

COURSE OBJECTIVES

Upon completion of this course, students will have a better understanding of:

1. Explain the concepts and measurements that underlie financial statements.
2. Explain and know how to report elements of financial statements.



3. Know how to analyze elements of financial statements effectively, analyze a company's performance using ratio analysis.
4. Prepare financial statements: Income statement, statement of cash flows.
5. Apply horizontal analysis and vertical analysis on financial statements.
6. Discuss financial concepts and issues.

GRADED COURSE COMPONENTS AND ASSOCIATED POINT VALUES

(Points can be converted to %)

COMPONENT TYPE	POINTS
ATTENDANCE	30
HOMEWORK ASSIGNMENTS	260
IN-CLASS QUIZES	130
GROUP PROJECTS	180
EXAM (2 exams)	300
TOTAL POINTS	900

Homework Assignments: Homework assignments include reading assignments. Homework will be done by the due date, or no credit will be given. Late work will receive NO CREDIT.

In-class quizzes: There are 13 in-class quizzes (each chapter will have one quiz). The quizzes will be completed on socrative (<https://socrative.com/>). There will be no make-up quizzes. If you miss a quiz, your grade will be zero for that quiz.

Group projects: The class would be divided into small groups with 2 to 3 people in one group. There are 4 group projects with a total of 180 points. Each project would have a grade, the time frame for submitting, and will be announced by the instructor. Late work will receive NO CREDIT.

Exams: The exams are closed book exam, but you may bring in two pages of notes for each exam. During the exam, accessing a spreadsheet or other material on the computer, books will be considered cheating, and you will receive a zero for the exam.

The rules for the exam is as follows: No make-up is allowed unless the student secures permission from the instructor before the exam. If you have a conflict (e.g., family emergencies, etc..) you may make prior arrangements to take an exam (preferably early), but these arrangements must be made prior to the day of the test except in the case of an externally documented emergency (doctor's note, police report, etc.).

GRADING CRITERIA FOR COURSE COMPONENTS

NOTE: All students are expected to communicate well in writing. Your work will be evaluated for writing quality as well as for content. Poor writing may result in a lower grade than you might otherwise have received. All written assignments may be subject to submission to anti-plagiarism software such as VeriCite.

Course Grades

Grade	Percent	GPA
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80 to 100	A	4
70 to 79	B	3
60 to 69	C	2
50 to 59	D	1
49 and below	E	0

Remark:

100 is the full mark.

W:withdraw

For the undergraduate students, the passing grade is 60.

ATTENDANCE

Regular class attendance and participation are expected. Only authorized and/or documented absences are considered in changing assignment due dates or exam dates on a student-by-student basis. The student will be deducted 5 points for each unexcused absence out of a total of 30 points for attendance. Students are responsible for any work, instructions, or class materials missed as a result of any absence, excused or unexcused. Communicating an absence with the instructor and/or making alternate arrangements for an assignment/test is the student's responsibility — failure to communicate results in failing grades, absolutely no exceptions.

LATE WORK/MAKE-UP WORK

Late work will not be accepted, nor will partial credit be given, for any reason, without prior notification and advance approval of an authorized absence by the instructor. This is a zero-tolerance policy.

It is acknowledged that the course may not always go as planned due to technical issues. If a technical issue arises, it is your responsibility to communicate the issue to the instructor immediately if it influences your ability to submit your work on time. Failure to communicate technical issues as they occur (even right at a submission deadline) will result in a zero on an assignment, no exceptions.

WRITTEN WORK

Work will be graded on content, grammar, formatting requirements and adherence to the instructor's submission guidelines and instructions.

ADDITIONAL POLICIES



In class behavior: we strive to develop in our students a professional demeanor. As such, we demand appropriate decorum in the classroom. In my classroom, it is required that students treat each other and the instructor with respect. Searching the internet (when not part of the assignment), texting or other distracting behavior is NOT allowed during lectures and group projects. If you cannot maintain a respectful behavior in the classroom, you will be asked to leave.

ACADEMIC INTEGRITY

Academic dishonesty in any of its forms, including cheating, plagiarism, and failure to comply with guidelines for the conduct of human research, will not be tolerated. Students are expected to complete their work, respect the work of others and acknowledge information received from other sources. All instances of academic dishonesty are addressed with consequences. These consequences vary, but may include suspension or expulsion from the university.

COURSE SCHEDULE

ACCT 201- FINANCIAL ACCOUNTING SCHEDULE

Date	Chapter	Topic
Week 1 - Mon	Chapter 1	Introduction to Financial Statements
Week 1 - Tue	Chapter 1 & 2	A Further Look at Financial Statements
Week 1 - Wed	Chapter 2	A Further Look at Financial Statements
Week 1 - Thurs	Chapter 3	The Accounting Information system
Week 1 - Friday	Class activities	Review, discussion and other class activities
Week 2 - Mon	Chapter 3&4	Accrual Accounting Concepts
Week 2 - Tue	Chapter 4	Accrual Accounting Concepts
Week 2 - Wed	Chapter 5	Merchandising Operations and the Multiple-step income statement
Week 2 - Thurs	Chapter 5&6	Reporting and Analyzing Inventory
Week 2 - Friday	Review	Review, discussion and other class activities
Week 3 - Mon	Chapter 7	Fraud, Internal Control, and Cash
Week 3 - Tue	Chapter 7&8	Reporting and Analyzing Receivables
Week 3 - Wed	Chapter 8	Reporting and Analyzing Receivables
Week 3 - Thurs	MIDTERM	MIDTERM EXAM
Week 3 - Friday	Review	Review and discussion



Week 4 - Mon	Chapter 9	Reporting and Analyzing Long-Lived Assets
Week 4 - Tue	Chapter 9&10	Reporting and Analyzing Liabilities
Week 4 - Wed	Chapter 10	Reporting and Analyzing Liabilities
Week 4 - Thurs	Chapter 11	Reporting and Analyzing stockholders' Equity
Week 4 - Friday	Review	Review, discussion and other class activities
Week 5 - Mon	Chapter 11&12	Statement of cash flows
Week 5 - Tue	Chapter 12	Statement of Cash flows
Week 5 - Wed	Chapter 13	Financial Analysis: The Big Picture
Week 5 - Thurs	Presentation	Group presentation
Week 5 - Friday	FINAL	FINAL EXAM

SUBJECT TO CHANGE CLAUSE

This syllabus is subject to change at the discretion of the instructor to accommodate instructional and/or student needs.