



蘇州大學
Soochow University

ACC 310 Intermediate Accounting I

Summer 2023

Course Credits: 4

Contact Hours: 55 hours

Instructor: TBA

Email:TBA

COURSE OBJECTIVES

This course provides an in-depth study of financial accounting principles and practices. It builds upon the foundational concepts covered in introductory accounting courses and delves into more complex topics related to financial reporting, revenue recognition, and measurement of assets and liabilities. Students will develop a deeper understanding of Generally Accepted Accounting Principles (GAAP) and their application in real-world scenarios.

Upon Completion of this Course, students will be able to:

1. Understand and apply the principles of financial accounting to prepare and analyze financial statements
2. Demonstrate a working knowledge of revenue recognition and measurement of assets and liabilities
3. Apply critical thinking and analytical skills to solve complex accounting problems
4. Interpret and analyze financial information to assess a company's financial performance and make informed business decisions
5. Develop effective communication skills to convey financial information to various stakeholders

PREREQUISITES

ACC 201 Introduction to Financial Accounting

GRADING



Grades will be determined by accumulating points, with 100 points being the maximum, as follows:

ITEM	POINTS
Quizzes	20 Points
Midterm 1	20 Points
Midterm 2	20 Points
Final Exam	40 Points
Total	100 Points

Late submissions will be graded at the end of the course. Grades will be assigned according to the following rule:

$A \geq 90 > B \geq 80 > C \geq 70 > D \geq 60 > F$.

We reserve the right to make adjustments to the overall grading policy.

COURSE MATERIALS

Required Texts:

Kieso, D. E., Weygandt, J. J., Warfield, T. D., Wiecek, I. M., & McConomy, B. J. (2022). *Intermediate Accounting* (13th ed., Vol. 1) with WileyPLUS.

Recommended (Optional) Texts or Other Materials:

None

COURSE TOPICS

MODULE	TASKS
Module 1	Topics: Topic 1: Financial Statements Analysis Topic 2: Tools and techniques for financial statement analysis Topic 3: Theoretical Framework for Financial Reporting Topic 4: Generally Accepted Accounting Principles Assessments: Quiz#1



Module 2	Topics: Topic 5: The Balance Sheet and Related Disclosures Topic 6: Accounting Standards related to Assets Topic 7: Accounting for Cash and Cash Equivalents Topic 8: Bank Reconciliation and Control over Cash Assessments: Quiz#2
Module 3	Topics: Topic 9: Cash Flow Statement and Cash Management Topic 10: The Time Value of Money Topic 11: Short-Term Operating Assets: Cash and Receivables Topic 12: Short-Term Operating Assets: Inventory Assessments: Midterm#1
Module 4	Topics: Topic 13: Long-Term Operating Assets: Acquisition, Cost Allocation and Derecognition Topic 14: Long-Term Operating Assets: Departures from Historic Cost Topic 15: Statements of Net Income and Comprehensive Income Topic 16: Statements of Financial Position and Cash Flows and the Annual Report Assessments: Midterm#2
Module 5	Topics: Topic 17: Statement of Cash Flows Topic 18: Financial Statement Analysis and Interpretation Topic 19: Ratio Analysis: liquidity, Solvency, Profitability, and Efficiency Ratios Topic 20: Vertical and Horizontal Analysis of Financial Statements Assessments: Final Exam

ATTENDANCE

1) Class attendance is required. Missing classes without permission will lead to decrease in overall grade.

Missing less than two classes: no penalty.

Missing more than two classes: 7% will be taken off from the overall grade.

If the instructor reports a student's frequent missing of class to the Soochow University Academic Administration Office, the student might get a written warning



and might be prohibited from attending final exam.

2) Participants in this course are expected to arrive in class promptly and adequately prepared. The primary objective of this course is to critically engage with the readings and the subject matter. Therefore, course participants are expected to have completed the reading prior to class and prepare thoughtful reflections/commentaries to share with fellow colleagues.

LEARNING REQUIREMENTS

- 1) Late assignments are not acceptable and are subjected to grade deductions.
- 2) Assignments submitted in the wrong format will be counted as not submitted.
- 3) Failure to submit or fulfill any required course component results in failure of the class.
- 4) Make-up for midterm and final exams only with valid excuses, as defined by the University.
- 5) In order to earn a Certificate of Completion, participants must thoughtfully complete all assignments by stated deadlines and earn an average quiz score of 50% or greater.

TECHNOLOGY POLICY

The use of electronic devices in class is distracting, both for the user and for the rest of the class. Only non-programmable calculators can be used in the tests and exam. Any attempts to use cell phones and other electronic communication devices will be seemed as cheating. Laptops are discouraged, unless you use them for activities DIRECTLY related to the course (eg., note taking, reading course documents).

ACADEMIC INTEGRITY POLICY

Soochow University highly values the academic integrity and aims to promote the academic fairness, honesty and responsibility. Any academic dishonesty behaviors and any attempts to cheats and plagiarism will be reported to the university administration office. A written warning and the relevant penalties will be imposed. The record might be shown on the official university transcript.



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DISABILITY ACCOMMODATION

Soochow University is committed to maintaining a barrier-free environment so that students with disabilities can fully access programs, courses, services, and activities at Soochow University. Students with disabilities who require accommodations for access to and/or participation in this course are welcome.

Note:

Please contact the University Administrative Office immediately if you have a learning disability, a medical issue, or any other type of problem that prevents professors from seeing you have learned the course material.