

**School of Business& Economics**

**Department of Accounting & Finance**

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| **Course Name:** | **Intermediate Financial Accounting I** |
| **Course Code**  **& Section No:** | **ACT310- Sec –4** |
| **Semester:** | **SUMMER 2019** |

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| Instructor & Department Information | |
| 1. **Instructor Name:** | **Sheikh Mohammad Rabby (Rby)** | |
| 1. **Office Room** | NAC 975 | |
| 1. **Office Hours:** | ST (Sunday-Tuesday) 01.00 to 02.30 pm(NAC975)  04.15 to 06.00 pm (Proctor’s Office)  M (Monday) 11.15 to 12.45 pm (NAC 975) | |
| 1. **Office Phone:** |  | |
| 1. **Email Address:** | sheikh.rabby2@gmail.com ; sheikh.rabby@northsouth.edu | |
| 1. **Department:** | Accounting and Finance | |
| 1. **Links:** | North South University Website: <http://www.northsouth.edu>  School of Business Website: http://www.northsouth.edu/academic/sob/ | |

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| Course & Section Information | |
| **Class Time & Location** | Sec 04: ST 11.20AM – 12.50 PM,NAC210 | |
| **Course Prerequisite(s)** | ACT201 & FIN 254 | |
| **Course Credit Hours** | 3:0 | |
| **Course Description** | This Course builds on the financial accounting concepts and principles covered Financial Accounting. Following an in-depth review of the accounting environment and the nature of accounting information, this course analyzes the accounting process and concepts and explores basic financial statements. Students are expected to pay detailed attention to how enterprises account for assets: cash, accounts receivable, inventories, property, plant and equipment, intangible assets and long-term investments.  . | |
| **Course Objectives** | TBA | |
| **Student Learning Outcomes** | * In depth knowledge of accounting cycle and should be to complete the cycle including presentation, disclosure and assumptions. * Understand the global and Bangladesh accounting environment * Understand the effect and application of Assets and their valuation and presentation in the balance sheet. Students will be more focused specifically on A/R and inventory concepts and their implication on cash cycle and their adjustment with expense in the Income Statement. * Understand the recording, acquiring, disposing of fixed asset and their related adjustment to expense in Profit and Loss Statement and their affect in Balance Sheet. * Understand the basic different transactions in raising capital through issuing, reacquiring and selling shares and distributing different types of dividends. | |

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| Learning Resources And Textbook(s) |

**Text Book(s)**

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| **Author** | **Title** | **Edition & Year** | **Publisher** | **ISBN** |
| Donald Kieso, Jerry Weygandt, Terry Warfield | Intermediate Accounting | 15th edition; 2013 | John Wiley & Sons | 978-1-118-14729-0 |

**Others (Reference Books, CD ROMS, DVDs, e-Library, Internet, Articles, …)**

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| ***Resource Type*** | ***Description*** | ***Type*** | ***Comments*** |
| Virtual Learning | http://rbynsu.weebly.com/ | Website |  |

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| Teaching Strategy (Online, classroom, blended, self-directed through CD, web-based courses and DVD,…) |

Each lecture will cover one or more topic. Students will be required to complete assignment and will be quizzed on the topics taught. After completion of a number of topics, students will be tested on the material. Course materials will be available on the course website. Lectures will be accompanied by Power Point presentation and videos and case studies when relevant.

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| Assessment Strategy and Grading Scheme | |
| **Grading tool** | **Points** |
| Class Attendance | 5% |
| Quizzes | 20% |
| Project | 10% |
| Midterm I | 20% |
| Midterm II | 20% |
| Final Exam | 25% |

Please Refer to NSU Student Handbook, Section: “Grading Policy”

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| Classroom Rules of Conduct |
| 1. You may use your **laptops** in the class for class related work. Do not use your laptop for non-class related work or in any manner that will be distracting to other students or the instructor. 2. Use of **cell phones** in class is not permitted. 3. Students are advised to frequently refer to the **Student Handbook of North South University**on the following link: 4. **Academic Integrity Policy:**   School of Business does not tolerate academic dishonesty by its students. At minimum, students must not be involved in cheating, copyright infringement, submitting the same work in multiple courses, significant collaboration with other individuals outside of sanctioned group activities, and fabrications.  Students are advised that violations of the Student Integrity Code will be treated seriously, withspecial attention given to repeated offences.  Please Refer to NSU Student Handbook, Sections: “Disciplinary Actions” and “Procedures and Guidelines”. |

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| **Quizzes Policy** |  |
| The course consists of a number of quizzes. You are expected to attend all quizzes. The number of and criteria by which quizzes count towards your final grade will be at the discretion of the instructor. There will be no make up for any quiz. | |

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| **Group ProjectS Policy** |  |
| Will be discussed in class | |

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| Exams & Make Up Policy |
| In order to complete the course, students must submit all the required assignments and sit for the exams. Make-up exams are not given unless there is a major circumstance preventing the student from sitting in the exam (official material evidence is required). The timing of the make-up is to be fixed with the instructor of the course if granted.  Cell phones are **prohibited** in exam sessions. Students must bring valid North South University identification card with them on the day of the exam. |

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| Attendance Policy |
| Students are required and expected to attend all classes and participate in class discussions. North South University mandates to fail students who are absent 25% or more from their classes, even if such absences are excusable.  Please Refer to NSU Student Handbook, Section: “Study Principles and Policies” |
| Communication Policy |
| All communications should take place using the instructor’s email. Announcements in the blackboard will override any statement made here or in any other handouts. It is the student’s responsibility to be aware of any announcements made via Website. |

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| Appropriate Use Policy |
| All members of the North South University community must use electronic communications in a responsible manner. The University may restrict the use of its computers and network systems for electronic communications subject to violations of university policies/codes or local laws or national laws. Also, the university reserves the right to limit access to its networks through university-owned or other computers, and to remove or limit access to material posted on university-owned computers. |

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| Students With Special Needs |
| North South Universitywill provide educational opportunities that ensure fair, appropriate and reasonable accommodation to students who have disabilities/special needs that may affect their ability to participate in course activities or meet course requirements. Students with disabilities are encouraged to contact their instructorsto ensure that their needs are met. The University through its Special Need section will exert all efforts to accommodate special needs.  Please Refer to NSU Student Handbook, Section: “Special Needs Services” |

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| Students Support and Learning Resources |
| 1. SOB-Learning Center: 2. The University Student Learning Support Center (SLSC): These centers provide academic support services to students at NSU. The SLSC is a supportive environment where students can seek assistance with academic coursework, writing assignments, transitioning to college academic life, and other academic issues. SLSC programs include: Peer Tutoring, the Writing Lab, Writing Workshops, and Academic Success Workshops. Students may also seek confidential academic counseling from the professional staff at the Center.   Students Learning & Support Center (SLSC)  Tel:  Fax:  Location:  E-mail:  Please Refer to NSU Student Handbook, Section: “Student Leaning Support Center” |
| Students Complaints Policy |
| Students at North South University have the right to pursue complaints related to faculty, staff, and other students.  The nature of the complaints may be either academic or non-academic.  For more information about the policy and processes related to this policy, you may refer to the students’ handbook. |

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| Course Contents &Schedule |  |

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| **No** | **Topic** | **Date/week** | **اChapter/Assignment** |
|  | Introduction & Syllabus discussion |  |  |
|  | Chapter 1: Financial Accounting and Accounting Standards |  | Chapter 1 |
|  | Chapter 2: Conceptual Framework for Financial Reporting |  | Chapter 2 |
|  | Chapter 3: The Accounting Information System |  | Chapter 3 |
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|  | Chapter 4: Income Statement and Related Information |  | Chapter 4 |
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|  | Chapter 5: Balance Sheet and Statement of Cash Flows (Balance Sheet Only) |  | Chapter 5 |
|  | Midterm 1 |  | Chapter 1, 2, 3, 4, & 5 |
|  | Chapter 7: Cash and Receivables |  | Chapter 7 |
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|  | Chapter 8: Valuation of Inventories |  | Chapter 8 |
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|  | Chapter 9: Inventories: Additional Valuation Issues |  | Chapter 9 |
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|  | Midterm 2 |  | Chapters 7, 8, & 9 |
|  | Chapter 10: Acquisition and Disposition of Property, Plant and Equipment |  | Chapter 10 |
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|  | Chapter 11: Depreciation, Impairments, and Depletion |  | Chapter 11 |
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|  | Chapter 12: Intangible Assets (Goodwill only) |  | Chapter 12 |
|  | Chapter 15: stockholders’ Equity |  | Chapter 15 |
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|  | Project Presentation |  |  |
|  | Final Exam |  | Chapters 10, 11,12,& 15 |

Note: The instructor reserves the right to make changes to the syllabus if necessary.