

**School of Business& Economics**

**Department of Accounting & Finance**

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| **Course Name:** | **Intermediate Accounting** |
| **Course Code**  **& Section No:** | **ACT330- Sec – 2** |
| **Semester:** | **FALL 2018** |

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| Instructor & Department Information | |
| 1. **Instructor Name:** | **Sheikh Mohammad Rabby (Rby)** | |
| 1. **Office Room** | NAC 975 | |
| 1. **Office Hours:** | Sundays & Tuesdays (ST): 09.30 AM – 11.00 AM (NAC975)  01.00 PM – 02.30 PM (NAC975)  Sundays (S): 04:00 PM -06:00 PM (Proctor’s Office) | |
| 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 02: MW 09.40AM – 11.10 PM, NAC314 | |
| **Course Prerequisite(s)** | ACT201 & FIN 254 | |
| **Course Credit Hours** | 3:0 | |
| **Course Description** | This is a major accounting course. It is mainly based around the preparation and evaluation of the financial statements of a public limited company. The course introduces students to advanced and complex topics of financial accounting. | |
| **Course Objectives** | At the completion of the course students should be able to:  1. Understand, evaluate and formulate financial statements published by public limited companies.  2. Interpret financial statements and provide a rudimentary analysis of the financial position of the company in question | |
| **Student Learning Outcomes** | 1. Be able to classify accounts in the appropriate categories of income statement and balance sheet headings. 2. Create and interpret income statements and balance sheets. 3. Create and interpret cash flow statements. 4. Understand rudimentary applications of complex accounting topics such as lease, provisions etc. | |

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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 | 16th edition | John Wiley & Sons |  |

**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,…) |

The class will be conducted through various activities including presentation of concepts and situations, discussion and exchanges of ideas, student initiative and active involvement, cases reflecting real world context, and project. Students are expected to actively involve and to take initiative for their own learning experience.

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| Assessment Strategy and Grading Scheme | |
| **Grading tool** | **Points** |
| Class Attendance | 5% |
| Quizzes | 5% |
| Project | 20% |
| Midterm I | 20% |
| Midterm II | 25% |
| 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, with special 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** |  |
| Each group (between 2-5 students) will submit a final report consisting of 3000 words (hard copy and electronic copy). More details about the structure, components, time and criteria for assessment of the project will be announced during the semester. | |

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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 University will 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 instructors to 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** | **Week** | **Chapters** |
|  | Introduction | 1 | - |
|  | Accounting Standards & Financial Reporting | 2 | Chapter 1 |
|  | Concepts Underlying Financial Reporting | 2 | Chapter 2 |
|  | Understanding the Accounting Information System | 3 | Chapter 3 |
|  | Examining the Income Statement | 3 & 4 | Chapter 4 |
|  | Examining the Balance Sheet | 4 & 5 | Chapter 5 |
|  | Concepts and Reporting Issues of Intangible Assets | 5 | Chapter 12 |
|  | **Midterm I (Ch 1, 2, 3, 4 & 5)** | 6 | - |
|  | Accounting & Reporting of Current and Contingent Liabilities | 6 & 7 | Chapter 13 |
|  | Cash Flow Reporting | 8 | Chapter 23 |
|  | Property, Plant & Equipment: Acquisition and Disposition | 9 | Chapter 10 |
|  | **Midterm II (Ch 12, 13 & 23)** | 10 | - |
|  | Accounting & Reporting of Stockholder’s Equity | 10 & 11 | 15 |
|  | Leasing: Accounting Issues | 11, 12 & 13 | 21 |
|  | **Final Exam (Ch 10, 15 & 21)** | TBA | - |

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