

FD'02

BU 311 – INTERMEDIATE ACCOUNTING I

Chaminade University of Honolulu
Fall 2002

Instructor: Richard Y. Kido
Class Meetings: Tu, Thur 12:30 – 1:50 PM
Location: Aloha 102

Office: Kiefer Hall Room 23
Office Hours: M, W, F 8:00 – 9:00 AM; T, Th 3:30 – 4:30 PM
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Catalog Course Description

Accounting process and the application of GAAP to preparation of the financial statements with specific emphasis on recognition and measurement of cash, receivables, and inventories.

Course Objectives

This course expands on the basic survey knowledge obtained in the introductory accounting courses in a significantly more in-depth, extensive manner. Emphasis is placed on the theoretical aspects of accounting as well as introducing the student to practical topical areas.

Accounting is an extremely difficult subject area. Consequently, students will be expected to contribute a significant amount of time outside of the classroom during the semester. **It is expected that students will need to spend a minimum of 10 – 15 hours per week outside of class to succeed in this course.** It has been found that the study of Accounting is facilitated by the use of study groups. We will be assigning group work in class, however, it is encouraged that students form outside study groups as well.

Course Textbook

Kieso, Weygandt, Warfield, *Intermediate Accounting*. New York, John Wiley & Sons.

Grading and Assignments

Grades will be based on the following assignments and distribution of points.

Exams (2)	200 points
Final Exam	100 points
Daily Quizzes	60 points
Homework Assignments	100 points
Individual Project	40 points
Total possible	500 points

There are no extra credit opportunities in this course.

The grading scale will be as follows:

450 – 500 points	A
400 – 449 points	B
350 – 399 points	C
300 – 349 points	D
Below 300 points	F

Exams

There will be 2 exams throughout the course, each covering 4 chapters as indicated on the course schedule. Each exam is worth 100 points. Exams are closed book/closed notes; however, students will be allowed to bring in three sheets of 8 ½ by 11 paper (front and back) to use as a “cheat sheet” for each exam. The “cheat sheets” must be hand-written (i.e. no 4 point font typed pages).

Final Exam

A comprehensive exam covering chapters 1 – 12 will be given on Tuesday, December 10. The final exam is worth 100 points. The “cheat sheets” prepared for the previous exams will be allowed for the final exam as well as a new “cheat sheet” for Chapters 9 – 12.

Daily Quizzes

As is indicated on the course schedule, there will be a daily quiz for most days of class. The daily quizzes are short answer questions and are designed to test your knowledge of basic topic covered the previous class. There are a total of 22 daily quizzes, of which the best 20 are applied toward the grade. Each daily quiz is worth 3 points each. Daily quizzes cannot be made up; if you are not in class, you will be given a zero score for that quiz.

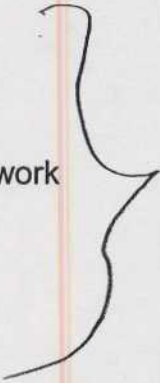
Homework Assignments

Homework assignments that are to be turned in are indicated on the class schedule. Homework assignments are worth 10 points each; the best 10 scores will count toward your grade. Late assignments will be discounted according to the degree of lateness.

Individual Project

An individual project will be assigned in class and is worth 40 points. The assignment will be made during the first week of class. A substantial amount of work will be required for the project; however class time may be allowed on occasion as time permits for project work.

CHAMINADE UNIVERSITY OF HONOLULU
BUSINESS 311 - INTERMEDIATE ACCOUNTING I
Professor Richard Kido
Class Schedule

<u>Class</u>	<u>Day</u>	<u>Date</u>	<u>Topic</u>	<u>Assignments</u>
1	TUES	Aug 27	Introduction	
2	THURS	Aug 29	Discussion - Chapter 1	C1-4, C1-12, C1-13
3	TUES	Sept 3	Review Chapter 1 Homework Daily Quiz #1	 <u>Combine</u>
4	THURS	Sept 5	Discussion - Chapter 2 Daily Quiz #2	
5	TUES	Sept 10	Review Chapter 2 Homework Daily Quiz #3	BE2-3, BE2-5, BE2-7, BE2-11 E2-2, E2-4, E2-5, C2-7 C2-7 (Turn-in)
6	THURS	Sept 11	Discussion - Chapter 3 Daily Quiz #4	BE3-2, BE3-5, BE3-6, BE3-7, BE3-9, BE3-11 E3-1, E3-5, E3-8, E3-12 Problem 3-6 (Turn-in)
7	TUES	Sept 17	Review Chapter 3 Homework Daily Quiz #5	
8	THURS	Sept 19	Discussion - Chapter 4 Daily Quiz #6	BE4-2, BE4-3, BE4-8, BE4-9 E4-4, E4-7, E4-10 Problem 4-1 (Turn-in)
9	TUES	Sept 24	Review Chapter 4 Homework Daily Quiz #7	
10	THURS	Sept 26	Exam 1 - Chapters 1 - 4	

<u>Class</u>	<u>Day</u>	<u>Date</u>	<u>Topic</u>	<u>Assignments</u>
11	TUES	Oct 1	Review Exam 1	
12	THURS	Oct 3	Discussion - Chapter 5	BE5-1, BE5-3, BE5-5, BE5-9, BE5-10, BE5-11, BE5-12 E5-1, E5-4, E5-10, E5-12 Problem 5-6 (Turn-in)
13	TUES	Oct 8	Review Chapter 5 Homework Daily Quiz #8	
14	THURS	Oct 10	Discussion - Chapter 6 Daily Quiz #9	BE6-1, BE6-2, BE6-3, BE6-4, BE6-5, BE6-9, BE6-11, BE6-14 E6-2, E6-3, E6-5, E6-7 Problem 6-11 (Turn-in)
15	TUES	Oct 15	Review Chapter 6 Homework Daily Quiz #10	
16	THURS	Oct 17	Discussion - Chapter 7 Daily Quiz #11	BE7-5, BE7-6, BE7-9, BE7-10, BE7-11, BE7-15, BE7-16, BE7-17 E7-7, E7-20, E7-22 Problem 7-15 (Turn-in)
17	TUES	Oct 22	Review Chapter 7 Homework Daily Quiz #12	
18	THURS	Oct 24	Discussion - Chapter 8 Daily Quiz #13	BE8-5, BE8-6, BE8-7 E8-10, E8-16 Problem 8-6 (Turn-in)
19	TUES	Oct 29	Review Chapter 8 Homework Daily Quiz #14	
20	THURS	Oct 31	Exam 2 - Chapters 5 - 8	

<u>Class</u>	<u>Day</u>	<u>Date</u>	<u>Topic</u>	<u>Assignments</u>
21	TUES	Nov 5	Discussion - Chapter 9 Daily Quiz #15	BE9-1, BE9-4, BE9-5, BE9-6 BE9-7, BE9-8 E9-1, E9-8, E9-12, E9-20 Problem 9-2 (Turn-in)
22	THURS	Nov 7	Review Chapter 9 Homework Daily Quiz #16	
23	TUES	Nov 12	Discussion - Chapter 10 Daily Quiz #17	BE10-1, BE10-2, BE10-5, BE10-6, BE10-11, BE10-12, BE10-13 BE10-14 E10-1, E10-8, E10-23, E10-24 Problem 10-4 (Turn-in)
24	THURS	Nov 14	Review Chapter 10 Homework Daily Quiz #18	
25	TUES	Nov 19	Discussion - Chapter 11 Daily Quiz #19	BE11-1, BE11-2, BE11-3, BE11-4, BE11-6, BE11-9 E11-1, E11-4, E11-11, E11-22 Problem 11-1 (Turn-in)
26	THURS	Nov 21	Review Chapter 11 Homework Daily Quiz #20	
27	TUES	Nov 26	Discussion - Chapter 12 Daily Quiz #21	BE12-1, BE12-3, BE12-5, BE12-6, BE12-11 E12-2, E12-7, E12-13, E12-19
	THURS	Nov 28	Thanksgiving Holiday - No Class	
28	TUES	Dec 3	Review Chapter 12 Homework Daily Quiz #22	
29	THURS	Dec 5	Work Session - Projects	
30	TUES	Dec 10	Final Exam - Chapters 1 - 12	