

ACCOUNTING 302  
**FINANCIAL ACCOUNTING U**  
Spring 1998

Text: Nikolai & **Bazley**, Intermediate Accounting, 7th Edition

Professor: June Aono, Ph.D.

**Office Information:** Room: H104  
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Hours: MW F, 2:00 - 3:00, and other times by appointment

Last Day to Withdraw: Tuesday, January 20, 1998

Objective: The objective of the course is to expose the student to concepts of intermediate financial accounting. This is the second in a series of three courses (**Acc301**, Acc 302, and **Acc401**) designed to provide a comprehensive coverage of the tools needed to prepare and evaluate corporate financial statements. In this course we will focus on the conceptual and technical problems in accounting for **property**, plant, equipment, intangibles, liabilities, investments, and stockholder's equity.

Prerequisite: Successful completion of Acc 301.

Format: This course will utilize lectures, homework, and examinations. Assigned chapters should be read before class, and **assignments** should be prepared to be turned in on due dates. Late assignments will not be accepted.

Examinations: Exams will include multiple choice questions, short essays, and **problems**.

Attendance: Attendance will contribute toward the final grade of the course only if the student is on the borderline between two grades. The student is responsible for all announcements and material covered during **his/her** absence.

Grades:	Homework	5	(random collection)
	<b>Participation</b>	5	
	<del>Midterms</del> Midterms	200	
	Final Exam	<b>150</b>	
	Total	360	

Grade guideline:	Above 90%	A	(Refinements <b>will</b> be made as necessary)
	80-89%	B	
	<b>70 - 79%</b>	C	
	<b>60 - 69%</b>	D	
	Below <b>60%</b>	F	

### Tentative Schedule and Assignments

Date	Chap.	Topic	Assignment	Exam
Jan 13 15	9	Introduction Property, Plant, & Equipment	E: 1,3,7 <sup>+9</sup>	
Jan 20 22	9 9		E: 8,11,14,16,18 P: 1,2	
27 29	10 10	Depreciation & Depletion	E: 1,6,7 E: 8,12,16	
Feb 3 5	10 11	Intangibles	P: 1,2 E: 2,3,4	
10 12	11 11		E: 5,7,9 P: 1,3	
17 19		Review for exam <b>EXAM I</b>		<b>EXAM I</b>
24 26	12 12	Current Liabilities & Contingencies	E: 5,6,7 E: 8,9,11,13,18	
Mar 3 5	12 13	Long-term Liabilities & Receivables	P: 7,12 E: 4,5,6	
10 12	13 13		E: 8, 14,17,21 E: 24	
17 19	13	Review for exam	P: 4	
		<b>SPRING BREAK</b>	<b>SPRING BREAK</b>	
31 Apr 21		<b>EXAM II</b>		<b>EXAM III</b>
7 9	14 14	Investments	E: 1,4,8 E: 11,12,14 E: 17,18	
14 16	14 15	Contributed Capital	P: 1,3 E: 1,2,4	
21 28 30	15 15		E: 5,7,8,10,11,12 E: 13,16 P: 1	
May 6		<b>FINAL EXAM</b>	8:00 - 10:00	<b>FINAL</b>