南京航空航天大学
Nanjing University of Aeronautics and Astronautics

Syllabus

Course No.	1900852W	**College**	College of Economics and Management	**Dept.**	Economics Department
Teacher	Jianli Wang				
Time	2021.07.05—2021.08.06				
Course Name	**English**	Intermediate Financial Accounting			
	Chinese	中级金融会计			
Course credit hours	**Total**	**Theory**	**Office Hour or Practice**	**Credits**	
	60	50	12	4.0	

Course description：

The purpose of this course is to build on the knowledge gained from the prerequisite accounting courses while further developing:

1. Understand financial accounting and accounting standards (i.e. FASB's Generally Accepted Accounting Principles (GAAP), etc).

2. Understand the conceptual framework underlying financial accounting and the accounting information system.

3. The ability to process and construct financial statements including Balance Sheet, Income Statement, and Statement of Cash Flows.

4. The ability to use time value of money to value corporate bonds.

5. Use standards to compute the valuation of cash and receivables, inventories, plant property and equipment, depreciation impairment and depletion expenses, intangible assets, and current liabilities and contingencies.

Requirements for courses; ability and knowledge in advance

Introduction to Financial Accounting

Course structure explanation:

Make clear the necessary parts, optional parts, distribution of hours. Courses with experiments or practice are expected to explain credit hours needed, content, scheme and functions.

Tentative Schedule

WEEK ONE:

Introduction / Syllabus

Ch1 and 2 – Framework of Account

Chapter 3 – Accounting Info System & Accounting Cycle

Quiz 1

WEEK TWO:

Chapter 4 – Income Statement

Chapter 5 – Balance Sheet and Statement of Cash Flows

Chapter 6 – Time Value of Money and Bond

Review for Exam 1

Exam 1 on Ch 1-5

WEEK THREE:

Chapter 7 – Cash and Receivables

Chapter 8 - Inventories: Cost-Basis Approach

Chapter 9 – Inventories: Additional Valuations

Quiz 2

WEEK FOUR:

Chapter 10 - Acquisition and Disposition of PPE

Exam Review

Exam 2 on Ch 6-10

Chapter 11 - Depreciation, Impairment, and Depletion

Chapter 12 – Intangibles

WEEK FIVE:

Chapter 13 – Liabilities and Contingencies

Final Exam Review

Final Exam

Teaching methods (Lectures, practice, etc)

The course will be developed with such methods as lectures, discussion, research and presentation and writing assignments

Forms of evaluation and requirements
Structure of the final grade(including presence, class performance,), focus of exam, forms of exam(test, interview, final report, etc)

Quizzes = 10% each, 20% total
Exams = 20% each, 40% total
Final Exam = 40%

Grade Scale

A	93-100	B-	80-82	D+	67-69
A-	90-92	C+	77-79	D	63-66
B+	87-89	C	73-76	D-	60-62
B	83-86	C-	70-72	F	0-59

Grades are not rounded up or curved.
Students are expected to maintain high standards of academic honesty. Specifically, unless otherwise directed by the professor, students may not consult other students, books, notes, electronic devices or any other source, on examinations. Failure to abide by this may result in a zero on the examination, or even failure in the course.

	Name	**Publisher**	**Author**	**Year**	**Price**
Textbook	*Intermediate Accounting 15th edition*	WILEY	Kieso,Weygandt, and Warfield	2008	
References	**Name**	**Publisher**	**Author**	**Year**	**Price**
	Additional readings will be provided through your student center				