

UNIVERSITY OF MACAU  
FACULTY OF BUSINESS ADMINISTRATION

**1<sup>ST</sup> SEMESTER 1998 / 99**

ACCT 306 – INTERMEDIATE ACCOUNTING I

---

**Instructor** : Prof. Duarte Trigueiros      Room L410      Ext. 735

**TEXT**

Kieso & Weyandt Intermediate Accounting Ninth Edition (Wiley and Jons). Also used in Accounting 307, Intermediate Accounting II.

**COURSE DESCRIPTION**

This course provides a detailed investigation of topics covered in principles of Accounting I and II and introduces other topics beyond the scope of basic foundation courses.

**STUDENT EVALUATION**

Assignments, Class work	10%
Participation	5%
Mid-term Examination	35%
Final Examination	50%

## COURSE OUTLINE

CH.	TOPICS	EXERCISES	ASSIGNMENTS
1	STANDARD SETTING	NONE	NONE
	REVIEW**:		
2	ACCOUNTING PRINCIPLES	Ex. 2-4, 2-5, 2-6	NONE
3	ACCOUNTING CYCLE	Ex. 3-4, 3-8, 3-10, Pr. 3-3 & 3-6	Ex. 3-5
4	INCOME	Pr. 4-8 Appendix on Discontinued Operation	Ex. 4-18, 4-19 Pr. 4-3, 4-7
5	BALANCE SHEET; CASH FLOWS	Ex. 5-11, 5-12, Pr 5-6	Ex. 5-15, 5-17
6	TIME VALUE OF MONEY	Ex. 6-2, 3, 6, 9, 10, 11 Pr. 6-1, 6-2	Ex 6-13, 6-17 Pr. 6-3, 6-6
14	LONG-TERM LIABILITIES	Ex. 14-7, Illustration 14-6 to 8	Ex. 14-9, 10, 14 Pr. 14-5, 6, 7
7	RECEIVABLES & CASH	Ex. 7-2, 5, 6, 7, 16, Ex. 7-18, 21	Ex. 7-17 Pr. 7-12
8	VALUATION OF INVENTORIES	Ex. 8-2, 9, 12, 13, 18, 19	Pr. 8-2
9	INVENTORIES: ADDITIONAL VALUATION ISSUES	Ex. 9-1 to 4, 6, 8, 9, 11, 12, 14, 19, 20	Pr. 9-1, 9-2
10	PROPERTY, PLANT, EQUIPMENT	Ex. 10-1, 2, 3, 7, 8, 14, 15, 18, 21 Pr. 10-6, 7	Pr. 10-2, 10-5

\*\* It is assumed that students enrolled in this course have a sound knowledge of most of the topics covered in the "**Review**" section. Proportionately less time will be spent on the review topics than on topics covered there after.