

**School of Business**

**Department of Accounting &Finance**

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| **Course Name:** | **Introduction to Financial Accounting** |
| **Course Code**  **& Section No:** | **ACT 201**  **Section 3 & 4** |
| **Semester:** | **Spring 2024** |

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| Instructor & Department Information | |
| 1. **Instructor Name:** | **Shahran Abu Sayeed** | |
| 1. **Office:** | NAC 762 | |
| 1. **Office Hours:** | Sunday : 10:45 AM – 12:10 PM  Monday : 12:10 pm – 1: 35 PM  Tuesday : 10:45 AM – 12:10 PM & 1:35 PM – 3:25 PM  Wednesday: 12:10 pm – 1: 35 PM | |
| 1. **Office Phone:** | Ext: 1734 | |
| 1. **Email Address:** | shahran.sayeed@northsouth.edu | |
| 1. **Department:** | Department of Accounting& Finance | |
| 1. **Links:** | North South University Website: <http://www.northsouth.edu>  School of Business Website: <http://www.northsouth.edu/academic/sob/>  Course Website: | |

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| Course & Section Information | |
| **Class Time & Location** | MW 9:25 AM – 10:40 AM, NAC 202  MW 10:50 AM – 12:05 PM, NAC 202 | |
| **Course Prerequisite(s)** | MAT 112 (if required) | |
| **Course Credit Hours** | 3:0 | |
| **Course Description** | This course focuses on the application of basic Accounting principles to undertake transaction recording and summary functions. Topics to be covered include journalizing transactions, setting up financial statements and undertaking basic valuation of assets. | |
| **Course Objectives** | 1. Understand the issues facing firms in the real world when undertaking accounting of transactions and setting up summaries of financial health of the company  2. Learn about the sphere of the study of Accounting and approaches ofgeneral basic Accounting practices  3. Develop an appreciation of basic accounting principles to enhance firm responsiveness to internal and external business forces | |
| **Student Learning Outcomes** | After the completion of the course, students will be able   * To develop a record of transactions that have been undertaken by abusiness assigning values under the correct headers * To setup financial ledgers to identify a summary balance for a period * to setup financial statements for a period * to identify adjusting entries and develop journal entries and ledger postings. * To value assets properly and assign proper adjustments for use and deterioration | |

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| Learning Resources And Textbook(s) |

**Text Book(s)**

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| **Author** | **Title** | **Edition & Year** | **Publisher** | **ISBN** |
| [Jerry J.Weygandt](http://as.wiley.com/WileyCDA/Section/id-302477.html?query=Jerry+J.+Weygandt), [Paul D. Kimmel](http://as.wiley.com/WileyCDA/Section/id-302477.html?query=Paul+D.+Kimmel), [Donald E. Kieso](http://as.wiley.com/WileyCDA/Section/id-302477.html?query=Donald+E.+Kieso) | Accounting Principles | 12th Edition, International Student Version, Wiley  2016 Bangladesh Reprint | Wiley | 978-1118342084 |

**Others (Reference Books, CD ROMS, DVDs, e-Library, Internet, Articles, …)**

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| ***Resource Type*** | ***Description*** | ***Type*** | ***Comments*** |
| 1. Internet 2. Articles | Business news and information  Discuss accounting issues | Accounting Concepts  Academic and Trade articles | Seeing Accounting issues in real business practices  Get a sense of Accounting theories and practices. |

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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** |
| Quizzes | 10 |
| Midterm Exam | 25 |
| Midterm Exam | 25 |
| Final Exam | 25 |
| Assignment | 10 |
| Attendance | 5 |

Please Refer to NSUStudent 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”. | |
| **Quizzes Policy** |  | |
| |  | | --- | | Exams & Make Up Policy | | In order to complete the course, students must 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. |   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. | | |
| |  | | --- | | 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” | | | |

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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 Universitywill 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 instructorsto ensure that their needs are met. The University through its Special Need section will exert all efforts to accommodate special needs.  Please contact administrative services for support in this regard.  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)  Please contact administrative services, library and the department for support in this regard.   |  | | --- | | 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. |   Please Refer to NSU Student Handbook, Section: “Student Leaning Support Center” |

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| Course Contents &Schedule |  |

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| **No** | **Topic** | **Date/weak** |
|  | Accounting in Action | 1st & 2nd weak |
|  | The Accounting Process | 3rd & 4th weak |
|  | Adjusting Accounts | 5th & 6th weak |
|  | Review and Midterm Exam 1 | 6th weak |
|  | Completion of the Accounting Cycle | 7th & 8th weak |
|  | Accounting for Merchandising Operations | 9th & 10th weak |
|  | Inventories (all methods for valuation) | 11th & 12th weak |
|  | Review and Midterm Exam 2 | 12th weak |
|  | Internal Control and cash (Bank Reconciliation) | 13th weak |
|  | Plant Assets, Natural Resources and Intangibles | 14th & 15th weak |
|  | Statement of Cash Flows (Indirect Method) | 16th & 17th weak |
|  | Financial Statement Analysis | 17th & 18th weak |
|  | Final Review |  |

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