

Tamkang University Academic Year 106, 1st Semester Course Syllabus

Course Title	ACCOUNTING (II)	Instructor	HSU, CHIH-SHUN
Course Class	TLAXB2B DEPARTMENT OF ACCOUNTING, 2B	Details	◆ Required ◆ 1st Semester ◆ 4 Credits
D e p a r t m e n t a l A i m o f E d u c a t i o n			
I . Become proficient at accounting skills. II. Enhance information system knowledge. III. Able to integrate multiple fields. IV. Uphold ethics & morality standards. V . Further humanity awareness. VI. Cultivate international perspective. VII. Develop macro-view of the future.			
D e p a r t m e n t a l c o r e c o m p e t e n c e s			
A. Financial accounting professional skills. B. Professional management accounting skills. C. Capability of making managerial decision. D. Application capability of accounting information system. E. Communication, coordination and teamwork skills. F. Social responsibility and professional ethics.			
Course Introduction	This is the further expanding course to a student who has completed Accounting I. The course, in compliance with IFRS, aims at intermediate topics on IFRS Standard-setting environment and the Conceptual Framework for Financial Accounting, Presentation of Financial Statements, Accounting for Inventories, Property, Plant and Equipment, and Intangible Assets. It is designed to extend a student's knowledge of accounting measurement, recognition and reporting, and to improve his or her ability in analyzing the accounting issues concerned.		

The Relevance among Teaching Objectives, Objective Levels and Departmental core competences

I.Objective Levels (select applicable ones) :

- (i) Cognitive Domain : C1-Remembering, C2-Understanding, C3-Applying,
C4-Analyzing, C5-Evaluating, C6-Creating
- (ii) Psychomotor Domain : P1-Imitation, P2-Mechanism, P3-Independent Operation,
P4-Linked Operation, P5-Automation, P6-Origination
- (iii) Affective Domain : A1-Receiving, A2-Responding, A3-Valuing,
A4-Organizing, A5-Characterizing, A6-Implementing

II.The Relevance among Teaching Objectives, Objective Levels and Departmental core competences :

- (i) Determine the objective level(s) in any one of the three learning domains (cognitive, psychomotor, and affective) corresponding to the teaching objective. Each objective should correspond to the objective level(s) of ONLY ONE of the three domains.
- (ii) If more than one objective levels are applicable for each learning domain, select the highest one only. (For example, if the objective levels for Cognitive Domain include C3,C5,and C6, select C6 only and fill it in the boxes below. The same rule applies to Psychomotor Domain and Affective Domain.)
- (iii) Determine the Departmental core competences that correspond to each teaching objective. Each objective may correspond to one or more Departmental core competences at a time. (For example, if one objective corresponds to three Departmental core competences: A,AD, and BEF, list all of the three in the box.)

No.	Teaching Objectives	Relevance	
		Objective Levels	Departmental core competences
1	To develop an in-depth understanding of the principles and practice of financial accounting	C3	A
2	To develop the skills necessary for accounting measurement and recognition	P3	A
3	To develop the skills necessary to prepare, present and analyze accounting statements	P4	A
4	To improve an ability in accounting problem-solving and judgment	C5	A

Teaching Objectives, Teaching Methods and Assessment

No.	Teaching Objectives	Teaching Methods	Assessment
1	To develop an in-depth understanding of the principles and practice of financial accounting	Lecture, Practicum, Problem solving	Written test, Practicum, Participation
2	To develop the skills necessary for accounting measurement and recognition	Lecture, Practicum, Problem solving	Written test, Practicum, Participation
3	To develop the skills necessary to prepare, present and analyze accounting statements	Lecture, Practicum, Problem solving	Written test, Practicum, Participation
4	To improve an ability in accounting problem-solving and judgment	Lecture, Practicum, Problem solving	Written test, Practicum, Participation

This course has been designed to cultivate the following essential qualities in TKU students			
Essential Qualities of TKU Students		Description	
◆ A global perspective		Helping students develop a broader perspective from which to understand international affairs and global development.	
◆ Information literacy		Becoming adept at using information technology and learning the proper way to process information.	
◇ A vision for the future		Understanding self-growth, social change, and technological development so as to gain the skills necessary to bring about one's future vision.	
◇ Moral integrity		Learning how to interact with others, practicing empathy and caring for others, and constructing moral principles with which to solve ethical problems.	
◆ Independent thinking		Encouraging students to keenly observe and seek out the source of their problems, and to think logically and critically.	
◇ A cheerful attitude and healthy lifestyle		Raising an awareness of the fine balance between one's body and soul and the environment; helping students live a meaningful life.	
◇ A spirit of teamwork and dedication		Improving one's ability to communicate and cooperate so as to integrate resources, collaborate with others, and solve problems.	
◇ A sense of aesthetic appreciation		Equipping students with the ability to sense and appreciate aesthetic beauty, to express themselves clearly, and to enjoy the creative process.	
Course Schedule			
Week	Date	Subject/Topics	Note
1	106/09/18 ~ 106/09/24	CH 1 財務報表與觀念性架構	
2	106/09/25 ~ 106/10/01	CH 2 損益表與綜合損益表	複習考
3	106/10/02 ~ 106/10/08	CH 2 損益表 / CH 3 資產負債表與權益變動表	
4	106/10/09 ~ 106/10/15	CH 3 資產負債表與權益變動表 / CH 5 現金與應收款項	
5	106/10/16 ~ 106/10/22	CH 5 現金與應收款項	SCF下學期講授
6	106/10/23 ~ 106/10/29	CH 6 存貨	會考一
7	106/10/30 ~ 106/11/05	CH 6 存貨	
8	106/11/06 ~ 106/11/12	CH 7 不動產、廠房及設備：購置、折舊與除列	
9	106/11/13 ~ 106/11/19	CH 7 不動產、廠房及設備：購置、折舊與除列	
10	106/11/20 ~ 106/11/26	Midterm Exam Week	
11	106/11/27 ~ 106/12/03	CH 8 不動產、廠房及設備：減損、重估及特殊評價	
12	106/12/04 ~ 106/12/10	CH 8 不動產、廠房及設備：減損、重估及特殊評價	

13	106/12/11 ~ 106/12/17	CH 8 不動產、廠房及設備：減損、重估及特殊評價	
14	106/12/18 ~ 106/12/24	CH 9 無形資產和商譽	會考二
15	106/12/25 ~ 106/12/31	CH 9 無形資產和商譽	
16	107/01/01 ~ 107/01/07	CH 11 流動負債、負債準備及或有事項	
17	107/01/08 ~ 107/01/14	CH 11 流動負債、負債準備及或有事項	
18	107/01/15 ~ 107/01/21	Final Exam Week	
Requirement	<p>(1) 修課學生必須參加本系統一之複習會考，一律不准補考。考試範圍：會計學一教科書（Financial Accounting, IFRS Edition 3rd）中之Ch5：買賣業會計，Ch6：存貨，Ch7：現金（此章只考現金部分）Ch8：應收款項，Ch9：廠房資產與無形資產。考試日期開學第一週會計學二之實習課統一考試，考試時間：90分。成績計算：5%</p> <p>(2) 修課學生每學期必須參加本系統一舉辦之會考二次，一律不准補考。會考舉辦時間擬定於第6週與第13週，日期若有變動，將由授課老師於課堂中公布。每次會考成績計算：15%。</p>		
Teaching Facility	Computer, Projector		
Textbook(s)	張仲岳、蔡彥卿、劉啟群等著 中級會計學 IFRS版，3e版，東華書局		
Reference(s)			
Number of Assignment(s)	(Filled in by assignment instructor only)		
Grading Policy	<p>◆ Attendance : 5.0 % ◆ Mark of Usual : 30.0 % ◆ Midterm Exam : 15.0 %</p> <p>◆ Final Exam : 15.0 %</p> <p>◆ Other <Comprehensive Exams> : 35.0 %</p>		
Note	<p>This syllabus may be uploaded at the website of Course Syllabus Management System at http://info.ais.tku.edu.tw/csp or through the link of Course Syllabus Upload posted on the home page of TKU Office of Academic Affairs at http://www.acad.tku.edu.tw/CS/main.php.</p> <p>※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</p>		