

## Tamkang University Academic Year 110, 2nd Semester Course Syllabus

Course Title	INTERMEDIATE ACCOUNTING	Instructor	CHEN HUI-LING
Course Class	TLAXB2D DEPARTMENT OF ACCOUNTING, 2D	Details	<ul style="list-style-type: none"> <li>◆ General Course</li> <li>◆ Required</li> <li>◆ 1st Semester</li> </ul>
Relevance to SDGs	SDG8 Decent work and economic growth		
Departmental Aim of Education			
<ul style="list-style-type: none"> <li>I. Become proficient at accounting skills.</li> <li>II. Enhance information system knowledge.</li> <li>III. Able to integrate multiple fields.</li> <li>IV. Uphold ethics &amp; morality standards.</li> <li>V. Further humanity awareness.</li> <li>VI. Cultivate international perspective.</li> <li>VII. Develop macro-view of the future.</li> </ul>			
Subject Departmental core competences			
<ul style="list-style-type: none"> <li>A. Equip students with capability in professional accounting knowledge.(ratio:80.00)</li> <li>B. Equip students with capability in global mobility.(ratio:20.00)</li> </ul>			
Subject Schoolwide essential virtues			
<ul style="list-style-type: none"> <li>2. Information literacy. (ratio:30.00)</li> <li>5. Independent thinking. (ratio:70.00)</li> </ul>			

<b>Course Introduction</b>	<p>This is the further expanding course to a student who has completed Accounting I.</p> <p>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 Revenue, Inventories, Property, Plant and Equipment. 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.</p>
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**The correspondences between the course's instructional objectives and the cognitive, affective, and psychomotor objectives.**

Differentiate the various objective methods among the cognitive, affective and psychomotor domains of the course's instructional objectives.

- I. Cognitive : Emphasis upon the study of various kinds of knowledge in the cognition of the course's veracity, conception, procedures, outcomes, etc.
- II. Affective : Emphasis upon the study of various kinds of knowledge in the course's appeal, morals, attitude, conviction, values, etc.
- III. Psychomotor: Emphasis upon the study of the course's physical activity and technical manipulation.

No.	Teaching Objectives	objective methods
1	To develop an in-depth understanding of the principles and practice of financial accounting	Cognitive
2	To develop the skills necessary for accounting measurement and recognition	Psychomotor
3	To develop the skills necessary to prepare, present and analyze accounting statements	Psychomotor
4	To improve an ability in accounting problem-solving and judgment	Cognitive

The correspondences of teaching objectives : core competences, essential virtues, teaching methods, and assessment

No.	Core Competences	Essential Virtues	Teaching Methods	Assessment
1	AB	25	Lecture, Discussion, Practicum	Testing, Study Assignments, Practicum
2	AB	25	Lecture, Discussion, Practicum	Testing, Study Assignments, Practicum
3	A	2	Lecture, Discussion, Practicum	Testing, Study Assignments, Practicum
4	A	5	Lecture, Discussion, Practicum	Testing, Study Assignments, Practicum

Course Schedule			
Week	Date	Course Contents	Note
1	111/02/21~ 111/02/25	Chapter 1: Financial Reporting and Accounting Standards	Review exam
2	111/02/28~ 111/03/04	Chapter 2: Conceptual Framework for Financial Reporting	
3	111/03/07~ 111/03/11	Chapter 18: Revenue Recognition	
4	111/03/14~ 111/03/18	Chapter 18: Revenue Recognition	
5	111/03/21~ 111/03/25	Chapter 18: Revenue Recognition	
6	111/03/28~ 111/04/01	Chapter 4: Income Statement and Related Information	LO4不講授
7	111/04/04~ 111/04/08	Chapter 5: Statement of Financial Position and Statement of Cash Flows	Exam 1
8	111/04/11~ 111/04/15	Chapter 7: Cash and Receivables	LO3不講授
9	111/04/18~ 111/04/22	Chapter 7: Cash and Receivables	
10	111/04/25~ 111/04/29	Midterm Exam Week	
11	111/05/02~ 111/05/06	Chapter 8: Valuation of Inventories: A Cost-Basis Approach	附錄A不講
12	111/05/09~ 111/05/13	Chapter 9: Inventories: Additional Valuation Issues	
13	111/05/16~ 111/05/20	Chapter 10: Acquisition and Disposition of Property, Plant, and Equipment	
14	111/05/23~ 111/05/27	Chapter 11: Depreciation, Impairments, and Depletion (補充現金產生單位減損)	Exam 2
15	111/05/30~ 111/06/03	Chapter 11: Depreciation, Impairments, and Depletion (補充現金產生單位減損)	
16	111/06/06~ 111/06/10	Chapter 12: Intangible Assets	
17	111/06/13~ 111/06/17	Chapter 12: Intangible Assets	
18	111/06/20~ 111/06/24	Final Exam Week	

Requirement	<p>1. 修課學生必須參加本系統一之複習會考，除了流感、肺炎生病、或居家檢疫或隔離者，一律不准補考。考試範圍：會計學一教科書 ( Weygandt, J et al., 2019, Financial Accounting: IFRS 4th Edition ) 中之Ch6~Ch9 四章。複習考考試時間：90分。成績計算：5%。考試日期：於開學後第一週舉辦。實際考試日期擇期再行公布。</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，除了流感、肺炎生病、或居家隔離者，一律不准補考。會考舉辦時間擬定於第5週與第14週，實際考試日期將由授課老師於課堂中公布。每次會考成績計算：15%。考試日期若有變動，將會在考前一週以前在班級群組與iClass上公布。</p> <p>3. 教學進度計畫為擬訂，實際講授進度將依照學習狀況微調。</p>
Teaching Facility	Computer, Projector
Textbooks and Teaching Materials	Kieso, Weygandt, Warfield (2020), Intermediate Accounting: IFRS Edition, 4e. John Wiley & Sons. (滄海代理)。
References	林蕙真，2020，中級會計學新論，第10版最新版，(華泰代理)
Number of Assignment(s)	(Filled in by assignment instructor only)
Grading Policy	<p>◆ Attendance : 10.0 %    ◆ Mark of Usual : 25.0 %    ◆ Midterm Exam : 15.0 %</p> <p>◆ Final Exam : 15.0 %</p> <p>◆ Other &lt;Examinations&gt; : 35.0 %</p>
Note	<p>This syllabus may be uploaded at the website of Course Syllabus Management System at <a href="http://info.ais.tku.edu.tw/csp">http://info.ais.tku.edu.tw/csp</a> or through the link of Course Syllabus Upload posted on the home page of TKU Office of Academic Affairs at <a href="http://www.acad.tku.edu.tw/CS/main.php">http://www.acad.tku.edu.tw/CS/main.php</a>.</p> <p><b>※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</b></p>