Tamkang University Academic Year 110, 2nd Semester Course Syllabus

Course Title	Course Title INTERMEDIATE ACCOUNTING		CHEN HUI-LING				
Course Class	TLAXB2D DEPARTMENT OF ACCOUNTING, 2D	Details	 General Course Required 1st Semester 				
Relevance to SDGs	SDG8 Decent work and economic growth						
	Departmental Aim of Education						
I. Becom	e proficient at accounting skills.						
II. Enhand	ce information system knowledge.						
III. Able to	o integrate multiple fields.						
IV. Upholo	IV. Uphold ethics & morality standards.						
V. Furthe	r humanity awareness.						
VI. Cultiva	te international perspective.						
VII. Develo	p macro-view of the future.						
	Subject Departmental core competences						
A. Equip st	A. Equip students with capability in professional accounting knowledge.(ratio:80.00)						
B. Equip students with capability in global mobility.(ratio:20.00)							
Subject Schoolwide essential virtues							
2. Informa	2. Information literacy. (ratio:30.00)						
5. Independent thinking. (ratio:70.00)							

Ir	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 IFRSStandard-setting environment and the Conceptual Framework for FinancialAccounting, Presentation of Financial Statements, Accounting for Revenue,IntroductionInventories, Property, Plant and Equipment. It is designed to extend a student'sknowledge of accounting measurement, recognition and reporting, and toimprove his or her ability in analyzing the accounting issues concerned.							
do	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							
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No.		Teaching Objectives objective methods						
1	To develop an in-depth understanding of the principles and practice Cognitive of financial accounting							
2	To develop the skills necessary for accounting measurement and Psychomotor recognition							
3	To develop the skills necessary to prepare, present and analyze Psychomotor accounting statements							
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 Compet	ences	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			

Week Dat 1 111/02/21 111/02/21 111/03/21 111/03/01 111/03/01 111/03/11 111/03/11 111/03/12 111/03/21 111/03/21 111/04/02 111/04/02 111/04/02 111/04/02 111/04/02 111/04/02 111/04/02 111/04/02 111/04/02 111/04/02 111/04/02 111/04/02 111/04/02 111/04/02 111/04/02 111/05/02 111/05/02 111/05/02 111/05/02 111/05/02 111/05/02 111/05/02 1 111/05/02 111/05/02 111/05/02 111/05/02 111/05/02 111/05/02 1 111/05/02 111/05/02 111/05/02 1 111/05/02 111/05/02 1 111/05/02 111/05/02 1 111/05/02 111/05/02 1 111/05/02 1 111/05/02 1 111/05/02 1 111/05/02 1 111/05/02 1 111/05/02 1 111/05/02 1 111/05/02 1 111/05/02 1 111/05/02 1 111/05/02 1 111/05/02 1 111/05/02 1 111/05/02	21~ 25Chapter 1: Financial Reporting and Accounting Standards28~ 04Chapter 2: Conceptual Framework for Financial Reporting07~ 11Chapter 18: Revenue Recognition14~ 18Chapter 18: Revenue Recognition14~ 18Chapter 18: Revenue Recognition21~ 25Chapter 18: Revenue Recognition28~ 01Chapter 18: Revenue Recognition28~ 01Chapter 18: Revenue Recognition28~ 01Chapter 18: Revenue Recognition28~ 01Chapter 5: Statement of Financial Position and Statement of Cash Flows11~ 15Chapter 7: Cash and Receivables18~ 22Chapter 7: Cash and Receivables	Note Review exam
1 111/02/21 2 111/02/21 1 111/03/01 3 111/03/01 4 111/03/01 4 111/03/01 5 111/03/01 10 111/03/02 111/03/02 111/03/02 6 111/03/02 111/03/02 111/04/02 111/04/02 111/04/02 10 111/04/02 111/04/02 111/04/02 10 111/04/02 111/05/02 111/05/02 111 111/05/02 111 111/05/02 111 111/05/02 111 111/05/02 113 111/05/02 114 111/05/22	25 Chapter 1: Financial Reporting and Accounting 28~ Chapter 2: Conceptual Framework for Financial 04 Reporting 07~ Chapter 18: Revenue Recognition 11 Chapter 18: Revenue Recognition 14~ Chapter 18: Revenue Recognition 21~ Chapter 18: Revenue Recognition 22~ Chapter 18: Revenue Recognition 28~ Chapter 5: Statement of Financial Position and 04~ Statement of Cash Flows 11~ Chapter 7: Cash and Receivables 18~ Chapter 7: Cash and Receivables	 LO4不講授 Exam 1
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3 111/03/11 4 111/03/11 111/03/11 111/03/11 5 111/03/12 6 111/03/22 111/03/22 111/03/22 6 111/03/22 111/04/02 111/04/02 7 111/04/02 10 111/04/12 10 111/04/22 10 111/04/22 11 111/05/02 11 111/05/02 11 111/05/02 11 111/05/02 113 111/05/22 14 111/05/22	11 Chapter 18: Revenue Recognition 14~ Chapter 18: Revenue Recognition 18 Chapter 18: Revenue Recognition 21~ Chapter 18: Revenue Recognition 25 Chapter 18: Revenue Recognition 28~ Chapter 4: Income Statement and Related Information 04~ Chapter 5: Statement of Financial Position and 08 Statement of Cash Flows 11~ Chapter 7: Cash and Receivables 18~ Chapter 7: Cash and Receivables	Exam 1
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9 111/04/21 10 111/04/21 11 111/04/21 11 111/05/01 11 111/05/01 12 111/05/01 13 111/05/21 14 111/05/21		
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11 111/05/00 12 111/05/00 111/05/10 111/05/10 13 111/05/10 14 111/05/20	Midterm Exam Week	
12 111/05/1: 13 111/05/1: 14 111/05/2:	Chapter 8: Valuation of Inventories: A Cost-Basis	附錄A不講
13 111/05/20 14 111/05/2: 111/05/2:	Chapter 9: Inventories: Additional Valuation Issues	
14 111/05/2	Chapter 10: Acquisition and Disposition of Property,	
	Chapter 11: Depreciation, Impairments, and Depletion	Exam 2
15 111/05/30 111/06/03	Chapter 11: Depreciation, Impairments, and Depletion	
16 111/06/0	Chapter 12: Intangible Assets	
17 111/06/12	Chapter 12: Intangible Assets	
18 ^{111/06/20} 111/06/24	Final Exam Week	

Requirement	 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。 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。 教學進度計畫為擬訂,實際講授進度將依照學習狀況微調。 					
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	 Attendance: 10.0 % ◆ Mark of Usual: 25.0 % ◆ Midterm Exam: 15.0 % Final Exam: 15.0 % Other ⟨Examinations⟩: 35.0 % 					
Note	 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. W Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications. 					
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