

## Tamkang University Academic Year 111, 1st 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>◆ 2nd Semester</li> </ul>
Relevance to SDGs	SDG4 Quality education		
<b>Departmental Aim of Education</b>			
<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>			
<b>Subject Departmental core competences</b>			
<ul style="list-style-type: none"> <li>A. Equip students with capability in professional accounting knowledge.(ratio:60.00)</li> <li>B. Equip students with capability in global mobility.(ratio:20.00)</li> <li>C. Social responsibility and professional ethics.(ratio:15.00)</li> <li>D. Commuication, coordination and teamwork skills.(ratio:5.00)</li> </ul>			
<b>Subject Schoolwide essential virtues</b>			
<ul style="list-style-type: none"> <li>1. A global perspective. (ratio:20.00)</li> <li>2. Information literacy. (ratio:10.00)</li> <li>3. A vision for the future. (ratio:10.00)</li> <li>4. Moral integrity. (ratio:15.00)</li> <li>5. Independent thinking. (ratio:30.00)</li> <li>6. A cheerful attitude and healthy lifestyle. (ratio:5.00)</li> <li>7. A spirit of teamwork and dedication. (ratio:5.00)</li> </ul>			

8. A sense of aesthetic appreciation. (ratio:5.00)

**Course Introduction**

This is the further expanding course to the student who has completed Accounting I. The course complies with IFRS and is supplemented with IFRS cases illustration by ARDF.

The topics studied include Investment, Non-current liabilities, equity and share-based payments, Income tax, employee's post-retirement benefits, leases, changes in accounting policy and estimates, error correction, and Cash Flow Statement. It is designed to extend a student's knowledge of financial accounting theory and practice, and to improve his or her ability in analyzing the accounting issues concerned.

**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	ABCD	12345678	Lecture, Discussion, Practicum	Testing, Study Assignments, Practicum
2	ABCD	12345678	Lecture, Discussion, Practicum	Testing, Study Assignments, Practicum
3	ABCD	12345678	Lecture, Discussion, Practicum	Testing, Study Assignments, Practicum
4	ABCD	12345678	Lecture, Discussion, Practicum	Testing, Study Assignments, Practicum

Course Schedule			
Week	Date	Course Contents	Note
1	111/09/05 ~ 111/09/11	Chapter 13 Current Liabilities and Contingencies	
2	111/09/12 ~ 111/09/18	Chapter 14 Non-Current Liabilities	Review exam
3	111/09/19 ~ 111/09/25	Chapter 14 Non-Current Liabilities	
4	111/09/26 ~ 111/10/02	Chapter 15 Equity	
5	111/10/03 ~ 111/10/09	Chapter 16 Dilutive Securities and EPS Chapter 16 Dilutive Securities and EPS (Include Appendix A and B)	
6	111/10/10 ~ 111/10/16	Chapter 16 Dilutive Securities and EPS Chapter 16 Dilutive Securities and EPS (Include Appendix A and B)	Exam 1
7	111/10/17 ~ 111/10/23	Chapter 17 Investments (Include Appendix A)	
8	111/10/24 ~ 111/10/30	Chapter 17 Investments (Include Appendix A)	
9	111/10/31 ~ 111/11/06	Chapter 19 Accounting for Income Taxes	
10	111/11/07 ~ 111/11/13	Midterm Exam Week	
11	111/11/14 ~ 111/11/20	Chapter 19 Accounting for Income Taxes	
12	111/11/21 ~ 111/11/27	Chapter 20 Accounting for Pensions and Postretirement Benefits	
13	111/11/28 ~ 111/12/04	Chapter 21 Accounting for Leases	
14	111/12/05 ~ 111/12/11	Chapter 21 Accounting for Leases	Exam 2
15	111/12/12 ~ 111/12/18	Chapter 22 Accounting Changes and Error Analysis (Flexible teaching)	
16	111/12/19 ~ 111/12/25	Chapter 23 Statements of Cash Flows	
17	111/12/26 ~ 112/01/01	Chapter 23 Statements of Cash Flows	
18	112/01/02 ~ 112/01/08	Final Exam Week	
Requirement		<p>中級會計學三班及重修班統一規定如下:</p> <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., 2021, Financial Accounting: IFRS 4th Edition ) 中之Ch10 ~ Ch14 五章。複習考考試時間：90分。成績計算：5%。考試日期：於開學後第二週舉辦。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6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%。</p> <p>4. 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.
References	林蕙真·中級會計學新論·第十版·証業出版社
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>