

## Tamkang University Academic Year 111, 2nd Semester Course Syllabus

Course Title	ADVANCED ACCOUNTING	Instructor	CHIA-WEN CHANG
Course Class	TLAXB3C DEPARTMENT OF ACCOUNTING, 3C	Details	<ul style="list-style-type: none"> <li>◆ General Course</li> <li>◆ Required</li> <li>◆ 2nd 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:60.00)</li> <li>B. Equip students with capability in global mobility.(ratio:30.00)</li> <li>C. Social responsibility and professional ethics.(ratio:5.00)</li> <li>D. Commuication, coordination and teamwork skills.(ratio:5.00)</li> </ul>			
Subject Schoolwide essential virtues			
<ul style="list-style-type: none"> <li>1. A global perspective. (ratio:10.00)</li> <li>2. Information literacy. (ratio:15.00)</li> <li>3. A vision for the future. (ratio:10.00)</li> <li>4. Moral integrity. (ratio:20.00)</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

We will introduce the motivations underlying business combinations, the alternative forms of business combinations, and the accounting for consolidated financial statements.

**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	Understanding the topics related to the motivations underlying business combinations, the alternative forms of business combinations, and the accounting for business combinations	Cognitive
2	Understanding consolidation procedures.	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	Testing, Study Assignments, Discussion(including classroom and online)
2	ABCD	12345678	Lecture, Discussion	Testing, Study Assignments, Discussion(including classroom and online)

**Course Schedule**

Week	Date	Course Contents	Note
1	112/02/13~ 112/02/19	Intercompany Profit Transactions–Bonds	

2	112/02/20 ~ 112/02/26	Intercompany Profit Transactions–Bonds	
3	112/02/27 ~ 112/03/05	Intercompany Profit Transactions–Bonds	
4	112/03/06 ~ 112/03/12	Consolidations–Changes in Ownership Interests	
5	112/03/13 ~ 112/03/19	Consolidations–Changes in Ownership Interests	
6	112/03/20 ~ 112/03/26	Consolidations–Changes in Ownership Interests	
7	112/03/27 ~ 112/04/02	Consolidations–Changes in Ownership Interests	
8	112/04/03 ~ 112/04/09	Teaching Administration Observation Period	
9	112/04/10 ~ 112/04/16	Indirect and Mutual Holdings	
10	112/04/17 ~ 112/04/23	Midterm Exam Week	
11	112/04/24 ~ 112/04/30	Indirect and Mutual Holdings	
12	112/05/01 ~ 112/05/07	Indirect and Mutual Holdings	
13	112/05/08 ~ 112/05/14	Accounting for Derivatives and Hedging Activities	
14	112/05/15 ~ 112/05/21	Accounting for Derivatives and Hedging Activities	
15	112/05/22 ~ 112/05/28	Foreign Currency Financial Statements	
16	112/05/29 ~ 112/06/04	Foreign Currency Financial Statements	
17	112/06/05 ~ 112/06/11	Foreign Currency Financial Statements	
18	112/06/12 ~ 112/06/18	Final Exam Week	
Requirement	1. The grade of "others" includes general examination before midterm and final, and homework. 2. Students should hand in his(her) homework on time.		
Teaching Facility	Computer		
Textbooks and Teaching Materials	高等會計學理論與應用·林蕙真、劉嘉雯·2021第一版		
References	Advanced Accounting (GE) 13e (作者：Floyd A. Beams, Joseph H. Anthony, Bruce Bettinghaus, Kenneth A. Smith)		

Number of Assignment(s)	(Filled in by assignment instructor only)
Grading Policy	<ul style="list-style-type: none"> <li>◆ Attendance :            %    ◆ Mark of Usual : 30.0 %    ◆ Midterm Exam : 15.0 %</li> <li>◆ Final Exam :    15.0 %</li> <li>◆ Other (exam and homework) : 40.0 %</li> </ul>
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>