

## Tamkang University Academic Year 112, 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		
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: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>			
Subject Schoolwide essential virtues			
<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	112/09/11 ~ 112/09/17	Chapter 13 Current Liabilities and Contingencies	
2	112/09/18 ~ 112/09/24	Chapter 14 Non-Current Liabilities	Review exam
3	112/09/25 ~ 112/10/01	Chapter 14 Non-Current Liabilities	
4	112/10/02 ~ 112/10/08	Chapter 15 Equity	
5	112/10/09 ~ 112/10/15	Chapter 16 Dilutive Securities and EPS Chapter 16 Dilutive Securities and EPS (Include Appendix A and B)	Exam 1
6	112/10/16 ~ 112/10/22	Chapter 16 Dilutive Securities and EPS Chapter 16 Dilutive Securities and EPS (Include Appendix A and B)	
7	112/10/23 ~ 112/10/29	Chapter 17 Investments (Include Appendix A)	
8	112/10/30 ~ 112/11/05	Chapter 17 Investments (Include Appendix A)	
9	112/11/06 ~ 112/11/12	Midterm Exam Week	
10	112/11/13 ~ 112/11/19	Chapter 19 Accounting for Income Taxes	
11	112/11/20 ~ 112/11/26	Chapter 19 Accounting for Income Taxes	
12	112/11/27 ~ 112/12/03	Chapter 20 Accounting for Pensions and Postretirement Benefits	
13	112/12/04 ~ 112/12/10	Chapter 21 Accounting for Leases	Exam 2
14	112/12/11 ~ 112/12/17	Chapter 21 Accounting for Leases	
15	112/12/18 ~ 112/12/24	Chapter 22 Accounting Changes and Error Analysis (Flexible teaching)	
16	112/12/25 ~ 112/12/31	Chapter 23 Statements of Cash Flows	
17	113/01/01 ~ 113/01/07	Final Exam Week	
18	113/01/08 ~ 113/01/14	Flex week, learning activities should be arranged.	
	Key capabilities		
	Interdisciplinary		

Distinctive teaching	
Course Content	Logical Thinking
Requirement	<p>1. 修讀重修班之條件：</p> <p>(一) 中會上期 (下學期開設)：</p> <p>(1) 本系大二生，曾在正規班修讀中會上期但成績不及格者。</p> <p>(2) 轉入本系大二之學生、雙主修或輔系之大二生，曾在正規班修讀中會上期但成績不及格者。</p> <p>(3) 因檔修中會之大三以上學生、及轉入本系大三、雙主修或輔系之學生，已修讀「會計學」得以逕自選讀中會重修班，不受「曾在正規班修讀中會」之規定。</p> <p>(二) 中會下期 (上學期開設)：</p> <p>(1) 本系生曾在正規班修讀中會下期但成績不及格者。</p> <p>(2) 轉入本系大二之學生、雙主修或輔系之大二生，曾在正規班修讀中會下期但成績不及格者。</p> <p>(3) 因檔修中會之大三以上學生、及轉入本系大三、雙主修或輔系之學生，已修讀「會計學」以及「中級會計上學期」，不受「曾在正規班修讀中會」之規定。</p> <p>2. 修課學生必須參加本系統一之複習會考，除非提出重大事故、重大疾病或確診之證明，按學校請假規定經核准，可請假缺考。考試範圍：會計學一教科書 (Weygandt, J et al., 2021, Financial Accounting: IFRS 4th Wiley Custom Edition, 客製版) 中之Ch10~Ch14 五章。複習考考試時間：90分。成績計算：5%。考試日期：於開學後第二週實習課舉辦。考試日期若有變動，將會在考前一週以前在各班級群組與iClass上公布。</p> <p>3. 修讀中會學生必須參與會考、期中考、與期末考之實體考試，若依學校請假規定且經核准者，其缺考成績依下列辦理：因請假缺考者，該次缺考的成績計分比例將會平均分攤至其他考試。例如會考1缺考，其15%計分平均分攤至會考2、期中、期末考。會考2缺考之15%計分比例平均分攤至會考1、期中、期末考。複習考成績不予考慮分配。因請假而缺考複習考、會考、及期中考者，不再另行補考，亦不得線上考試。期末考請假則一律依照學校規定辦理補考。</p> <p>4. 會考舉辦時間擬定於第5週與第13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>5. 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> <p>6. 成績分配：出席率：5%、正課上課表現：5%、實習評量：25%、期中評量：15%、期末評量：15%、複習考：5%、會考一與二：30%。</p>
Textbooks and Teaching Materials	<p>Using teaching materials from other writers:Textbooks</p> <p>Name of teaching materials:</p> <p>教科書：Kieso, Weygandt, Warfield (2020), Intermediate Accounting: IFRS Edition, 4e. John Wiley &amp; Sons. (滄海代理)。</p>
References	<p>林蕙真，中級會計學新論，第十版，証業出版社</p> <p>張仲岳、蔡彥卿、劉啟群、薛富井，2022，中級會計學，第5版最新版，(東華書局)</p>
Grading Policy	<p>◆ Attendance： 10.0 % ◆ Mark of Usual：25.0 % ◆ Midterm Exam： 15.0 %</p> <p>◆ Final Exam： 15.0 %</p> <p>◆ Other (Examinations)：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>