

Tamkang University Academic Year 112, 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"> ◆ General Course ◆ Required ◆ 1st Semester
Relevance to SDGs	SDG4 Quality education		
Departmental Aim of Education			
<ul style="list-style-type: none"> I. Become proficient at accounting skills. II. Enhance information system knowledge. III. Able to integrate multiple fields. IV. Uphold ethics & morality standards. V. Further humanity awareness. VI. Cultivate international perspective. VII. Develop macro-view of the future. 			
Subject Departmental core competences			
<ul style="list-style-type: none"> A. Equip students with capability in professional accounting knowledge.(ratio:60.00) B. Equip students with capability in global mobility.(ratio:20.00) C. Social responsibility and professional ethics.(ratio:15.00) D. Commuication, coordination and teamwork skills.(ratio:5.00) 			
Subject Schoolwide essential virtues			
<ul style="list-style-type: none"> 1. A global perspective. (ratio:20.00) 2. Information literacy. (ratio:10.00) 3. A vision for the future. (ratio:10.00) 4. Moral integrity. (ratio:15.00) 5. Independent thinking. (ratio:30.00) 6. A cheerful attitude and healthy lifestyle. (ratio:5.00) 7. A spirit of teamwork and dedication. (ratio:5.00) 			

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

Course Introduction

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 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.

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	113/02/19~ 113/02/25	Chapter 1: Financial Reporting and Accounting Standards		
2	113/02/26~ 113/03/03	Chapter 2: Conceptual Framework for Financial Reporting	Review exam	
3	113/03/04~ 113/03/10	Chapter 18: Revenue Recognition		
4	113/03/11~ 113/03/17	Chapter 18: Revenue Recognition		
5	113/03/18~ 113/03/24	Chapter 18: Revenue Recognition	Exam 1	
6	113/03/25~ 113/03/31	Chapter 4: Income Statement and Related Information	LO4不講授	
7	113/04/01~ 113/04/07	Teaching Administration Observation Period		
8	113/04/08~ 113/04/14	Chapter 7: Cash and Receivables		
9	113/04/15~ 113/04/21	期中考試週	LO3不講授	
10	113/04/22~ 113/04/28	Chapter 7: Cash and Receivables	附錄A不講	
11	113/04/29~ 113/05/05	Chapter 8: Valuation of Inventories: A Cost-Basis Approach		
12	113/05/06~ 113/05/12	Chapter 9: Inventories: Additional Valuation Issues		
13	113/05/13~ 113/05/19	Chapter 10: Acquisition and Disposition of Property, Plant, and Equipment		
14	113/05/20~ 113/05/26	Chapter 11: Depreciation, Impairments, and Depletion (補充現金產生單位減損)	Exam 2	
15	113/05/27~ 113/06/02	Chapter 11: Depreciation, Impairments, and Depletion (補充現金產生單位減損)		
16	113/06/03~ 113/06/09	Chapter 12: Intangible Assets		
17	113/06/10~ 113/06/16	期末考週 (期末考延至18週考) 上課進度:Chapter 12: Intangible Assets		
18	113/06/17~ 113/06/23	教師彈性教學週_期末考		
Key capabilities				

Interdisciplinary	
Distinctive teaching	
Course Content	Logical Thinking
Requirement	<p>1.教學進度計畫為擬訂，實際講授進度將依照學習狀況微調。CH5彈性講授。</p> <p>2.中會重修班選讀規定：(1) 曾修習正規班中級會計學 (2) 轉學生(一升二轉學生不適用)、轉系生 (3) 輔系或雙主修同學 (4) 延畢生。</p> <p>3.複習考試範圍：會計學一教科書 (Weygandt, J et al., 2021, Financial Accounting: IFRS 5th Custom Edition, 客製版) 中之Ch5 ~ Ch9 五章 (買賣業會計、存貨、現金、應收帳款、廠房資產、天然資源與無形資產)。複習考考試時間：90分。成績計算：5%。考試日期：於開學後第一週實習課 (2/29) 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>4.修讀中會學生必須參與複習考、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%計分比例平均分配至會考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>5.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%。</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> <p>7.教科書：Kieso, Weygandt, Warfield (2020), Intermediate Accounting: IFRS Edition, 4e. John Wiley & Sons. (滄海代理)。參考書：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>
Textbooks and Teaching Materials	<p>Using teaching materials from other writers:Textbooks</p> <p>Name of teaching materials:</p> <p>Kieso, Weygandt, Warfield (2020), Intermediate Accounting: IFRS Edition, 4e. John Wiley & Sons. (滄海代理)。</p>
References	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)
Grading Policy	<p>◆ Attendance： 10.0 % ◆ Mark of Usual：25.0 % ◆ Midterm Exam： 15.0 %</p> <p>◆ Final Exam： 15.0 %</p> <p>◆ Other〈複習考：5%、會考一與二：30%〉：35.0 %</p>
Note	<p>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.</p> <p>※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</p>