

Tamkang University Academic Year 114, 1st Semester Course Syllabus

Course Title	ADVANCED ACCOUNTING	Instructor	CHIA-WEN CHANG
Course Class	TLAXB3D DEPARTMENT OF ACCOUNTING, 3D	Details	◆ General Course ◆ Required ◆ 1st Semester ◆ 3 Credits
Relevance to SDGs	SDG8 Decent work and economic growth		
Departmental Aim of Education			
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			
A. Equip students with capability in professional accounting knowledge.(ratio:60.00) B. Equip students with capability in global mobility.(ratio:30.00) C. Social responsibility and professional ethics.(ratio:5.00) D. Commuication, coordination and teamwork skills.(ratio:5.00)			
Subject Schoolwide essential virtues			
1. A global perspective. (ratio:10.00) 2. Information literacy. (ratio:15.00) 3. A vision for the future. (ratio:10.00) 4. Moral integrity. (ratio:20.00) 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	We will introduce the motivations underlying business combinations, the alternative forms of business combinations, and the accounting for consolidated financial statements.			
<p>The correspondences between the course's instructional objectives and the cognitive, affective, and psychomotor objectives.</p> <p>Differentiate the various objective methods among the cognitive, affective and psychomotor domains of the course's instructional objectives.</p> <p>I. Cognitive : Emphasis upon the study of various kinds of knowledge in the cognition of the course's veracity, conception, procedures, outcomes, etc.</p> <p>II.Affective : Emphasis upon the study of various kinds of knowledge in the course's appeal, morals, attitude, conviction, values, etc.</p> <p>III.Psychomotor: Emphasis upon the study of the course's physical activity and technical manipulation.</p>				
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	114/09/15 ~ 114/09/21	CH1 Business Combinations		期初考 9/19 8:10-10:00

2	114/09/22 ~ 114/09/28	CH1 Business Combinations	
3	114/09/29 ~ 114/10/05	CH2 Stock Investments–Investor Accounting and Reporting	
4	114/10/06 ~ 114/10/12	National Day	
5	114/10/13 ~ 114/10/19	CH3 An Introduction to Consolidated Financial Statements	會考一 10/17 8:10-10:00
6	114/10/20 ~ 114/10/26	Taiwan Restoration Day	
7	114/10/27 ~ 114/11/02	Ch 4 Consolidation Techniques and Procedures	
8	114/11/03 ~ 114/11/09	Ch 4 Consolidation Techniques and Procedures	
9	114/11/10 ~ 114/11/16	Midterm exam week	11/14 8:10-10:00
10	114/11/17 ~ 114/11/23	Ch 4 Consolidation Techniques and Procedures	
11	114/11/24 ~ 114/11/30	Ch 5 Intercompany Profit Transactions–Inventories	
12	114/12/01 ~ 114/12/07	Ch 5 Intercompany Profit Transactions–Inventories	
13	114/12/08 ~ 114/12/14	Ch 5 Intercompany Profit Transactions–Inventories	會考二 12/12 8:10-10:00
14	114/12/15 ~ 114/12/21	Ch 6 Intercompany Profit Transactions–Plant Assets	
15	114/12/22 ~ 114/12/28	Ch 6 Intercompany Profit Transactions–Plant Assets	
16	114/12/29 ~ 115/01/04	Ch 6 Intercompany Profit Transactions–Plant Assets	
17	115/01/05 ~ 115/01/11	Final exam week	1/9 8:10-10:00
18	115/01/12 ~ 115/01/18	Flexible Teaching Week for Teachers	
Key capabilities			
Interdisciplinary			
Distinctive teaching			

Course Content	Logical Thinking
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. 3. Please make sure to also select the Advanced Accounting practice class of Accounting 3D.
Textbooks and Teaching Materials	Self-made teaching materials:Textbooks
References	Advanced Accounting (GE) 13e (作者：Floyd A. Beams, Joseph H. Anthony, Bruce Bettinghaus, Kenneth A. Smith)
Grading Policy	◆ Attendance： % ◆ Mark of Usual：30.0 % ◆ Midterm Exam：15.0 % ◆ Final Exam：15.0 % ◆ Other (exam and homework)：40.0 %
Note	This syllabus may be uploaded at the website of Course Syllabus Management System at https://web2.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 . ※"Adhere to the concept of intellectual property rights" and "Do not illegally photocopy, download, or distribute." Using original textbooks is advised. It is a crime to improperly photocopy others' publications.