

COURSE SYLLABUS
Accounting II 會計學(二)

Department of Finance, National Chung Cheng University

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Course Description and Objective

This course is a one-year (two semesters) learning program designed for beginning students to gain the ability to understand, speak and write the language of accounting and finance. Therefore, this course will introduce the basic concepts of accounting principles, discuss the accounting techniques for preparing financial statements, and develop the understanding of the links among accounting information, financial statements, investment analysis and business decisions.

By the end of this course, students should be comfortable on (1) calculating accounting numbers and recording the accounting transactions on financial reports, (2) organizing the operating, investing, and financing activities of the company, (3) interpreting financial statements, and (4) using the accounting information to evaluate firm performance and risk.

Textbooks and Related References

 **Required Textbooks:**

Financial Accounting, Weygandt J. J., P. D. Kimmel, and D. E. Kieso. John Wiley & Sons, Inc., IFRS 5e, Wiley Custom Edition (滄海書局代理)

 **Other Reference Books:**

1. 會計學原理與應用(下冊) 鄭丁旺、汪浹若、黃金發、林宛瑩, 第12版, 自行出版, 2011
2. 會計學理論與應用, 李宗黎、林蕙真, 第8版, 証業出版社, 2013

Teaching Approach

The course is based on weekly lectures and tutorials. However, due to the time constraints, some topics may not be discussed in great detail. Students are expected to pick up all the material covered in the assigned readings.

Grading Policy

The grade will be assigned based on the following policy:

Midterm Exam	30%
Comprehensive Final Exam	35%
(4) Quizzes	20%
Class Participation & Attendance	10%
<u>Tutorial Participation & Attendance</u>	<u>5%</u>
Total	100%

Examinations and Make-Up exam policy:

- † **One midterm** exam will be held in class. It covers more recent chapters and should be finished within three hours. The complete answers will be available after the exams. About one week from the day of midterm, the exams could be returned in class and the key points of solutions will be discussed then.
- † **Final exam** is a thorough and comprehensive review of all the topics discussed during this semester. The complete answers will be posted after the day of the final exam and the scores will be announced after one week.
- † Any dispute arising in grading of midterm and final exams should be submitted to the instructor within one week from the announcement of grades.
- † The date for midterm exam is pre-determined and shown in course outline. If there is any adjustment, it will be announced in class two weeks before the exam.
- † **A zero score will be given for a no-show exam and there's no make-up exam.** If there is any possibility of missing any one of the midterm exams, it is your obligation to make notification and communication with the instructor before the exam date. Academic dishonesty will not be tolerated in any form.

Quizzes (Homework)

- † The only tip to success in an Accounting class is to do the homework. The more time on learning gets the better grade.
- † Homework problems from required textbook and other sources will be assigned on each chapter at the date we complete our discussion. They will not be collected or graded. However, it is highly recommended that you work hard on them because the quiz questions will be very similar to those assigned homework. The problem sets of homework and copies of solutions should be will be posted on the E-course.
- † Generally, we will have one quiz for each chapter in tutorial class. **There will be no makeup quizzes.** A grade of zero will be given for missed quizzes. **The lowest grade will be dropped** to allow some flexibility for students who have something in emergency.
- † The teaching assistant in tutorials will help you go through the homework problems and mark your quizzes.

Class/ Tutorial Participation & Attendance

- † Students are required to attend class. Any student who misses a class **more than three times** (≥ 3) without acceptable explanation, he/she will receive a grade of zero for the part of "class participation and attendance" which counts for **10%** of the total mark class attendance.
- † Please do respect the work of your teaching assistant and attach great importance of attending tutorials. **There is 5% of the total marks for the participation and attendance from the TA this semester.**
- † To cancel the absence record, you need to submit not only the "Absence Form" but also the **assigned exercises** of the chapter you miss.

Course Schedule

Week	Date	LECTURE & TUTOR (TUE: 1H)	CH	Date	LECTURE (THU: 3H)	CH
1	2/23	Introduction	Ch 9	2/26	Plant Assets, Natural Resources, and Intangible Assets	Ch 9
2	3/2	Plant Assets, Natural Resources, and Intangible Assets	Ch 9	3/5	Plant Assets, Natural Resources, and Intangible Assets	Ch 9
3	3/9	Quiz 1 (ch 9)		3/12	Plant Assets, Natural Resources, and Intangible Assets/ Current Liabilities	Ch 9/10
4	3/16	Review Q1		3/19	Current Liabilities / Non-Current	Ch 10
5	3/23	Non-Current Liabilities	Ch 11	3/26	Non-Current Liabilities	Ch 11
6	3/30	Quiz 2 (ch 10/11/APP.E)		4/2	Time Value of Money	Appendix E
7	4/6	校際活動 停課一天		4/9	Corporations: Organization, Share Transactions, and Equity	Ch 12
8	4/13	Review Q2		4/16	Midterm 1	
9	4/20	Corporations: Organization, Share Transactions, and Equity	Ch 12	4/23	Corporations: Organization, Share Transactions, and Equity	Ch 12
10	4/27	Review Midterm		4/30	Corporations: Organization, Share Transactions, and Equity	Ch 12
11	5/4	Quiz 3 (ch 12)		5/7	Investment	Ch 13
12	5/11	Review Q3		5/14	Investments	Ch 13
13	5/18	Investments	Ch 13	5/21	Statement of Cash Flows	Ch 14
14	5/25	Quiz 4 (ch 13)		5/28	Statement of Cash Flows	Ch 14
15	6/1	Review Q4		6/4	Statement of Cash Flows	Ch 14
16	6/8	Quiz 5 (ch 14)		6/11	Financial Statement Analysis	Ch 15
17	6/15	Review Q5		6/18	Financial Statement Analysis	Ch 15
18	6/22	OFF		6/25	Final Exam (Ch 12, 13, 14, 15 including App. & Supp.)	