

管院學士班課程大綱

BA/BBA Program Syllabus

系所 Department	會計與資訊科技學系 Accounting & Information Technology	必選修 compulsory/elective	必修 Compulsory
課程名稱 Course title	中會二 Intermediate Accounting (II)	學分數 Credit(s)	4
學年/學期 academic year/Semester	114-2 學期 Spring semester 2026	上課地點 Classroom	創新大樓 164
講授教師 Instructor	卓佳慶 Chia-Ching Cho	上課時間 Time	Tuesday, 13:10-16:00
教師辦公室&諮詢時間 Instructor office number & office hour	Office Hour: By appointment Room: 創新大樓 462	教師聯絡資訊 Instructor Contact	Phone: 05-2420411-34521 Email: chiacc@ccu.edu.tw
助教 Teaching assistant	林晉宇	助教 聯絡資訊 TA contact	Email: linkou506@gmail.com
先修課程 Pre-requisite courses	先修科目(5261104)會計學(一)(曾修習)與(5261105)會計學(二)(曾修習)(所有先修條件都必須符合)，同時本系同學優先修習。 Students who ever studied both “Accounting I (5261104) & II (5261105)” can to be enrolled in “Intermediate Accounting (I)”.		
課程目標 Course Objective	Intermediate Accounting (I) follows Accounting (I) & (II) that is based on Accounting Principle to give students a deep look at financial accounting information and its increasingly varied uses in the world today. In addition, comparing the rule of IFRS, US GAAP and ROC GAAP with the accounting practice or the research cases with the real-world financial statements in USA and Taiwan helps students better understand how to apply the class knowledge for future business environment. The perspective of this course emphasizes both preparers’ role in processing accounting information and users’ view in decision making.		
AACSB 學習品質保證學習目標 Assurance of Learning (AOL) Learning goals *請先選填為主要或次要學習目標(Major or minor learning goal)，再選擇對應之學習目標			
主要學習目標 Major learning goal 目標 3：問題解決能力 LG3:Problem Solving Skills	次要學習目標 Minor learning goal 目標 4：全球視野 LG4:Global Perspectives	選擇一個項目。 選擇一個項目。	
教材 Teaching materials	指定教科書 Textbook		
網址 Course website	https://ecourse2.ccu.edu.tw/		

教科書/參考書 Textbooks/Reference	Kieso, D. E., J. J. Weygandt and T. D. Warfield., 2020. Intermediate Accounting-IFRS edition-Ver. 4th. John Wiley & Sons, Inc.			
評量方式(請填百分比) Assessment	課堂參與 Participation	5%	個案討論 Case study	%
	作業 Homework	%	專題 Project	%
	小考 Quiz	20%	其他 1 other ()	%
	期中考 Midterm	50%	其他 2 other ()	%
	期末考 Final	25%	其他 3 other ()	%
	報告 Presentation	%	其他 4 other ()	%
其他說明 Other description				

正課與實習之規劃表 Course Schedule (16+2 週版)

週次 week	日期 Date	內容 Description	教材章節 Textbook	其他說明 Remark
1-1.	2/24 (Tue.)	Introduction and Chapter 8 (LO 5 & 7)	Chapter 8	開學週
1-2.	2/26 (Thu.)	實習課		
2-1.	3/3 (Tue.)	Chapter 9 Intangible Assets	Chapter 9	
2-2.	3/5 (Thu.)	實習課		
3-1.	3/10 (Tue.)	Chapter 9 Intangible Assets	Chapter 9	
3-2.	3/12 (Thu.)	實習課 Quiz-1 : Ch.9 & Practicum		小考
4-1.	3/17 (Tue.)	Chapter 10-1: Current Liabilities, Provisions, and Contingencies	Chapter 10	
4-2.	3/19 (Thu.)	實習課		
5-1.	3/24 (Tue.)	Chapter 10-1: Current Liabilities, Provisions, and Contingencies	Chapter 10	
5-2.	3/26 (Thu.)	實習課 Quiz-2 : Ch.10 & Practicum		小考
6-1.	3/31 (Tue.)	Mid-Term Exam I (Ch.8, 9, & 10)		期中考 01

6-2.	4/2 (Thu.)	實習課		檢討考卷
7-1.	4/7 (Tue.)	校際活動 (停課一次)		放假
7-2.	4/9 (Thu.)	實習課		
8-1.	4/14 (Tue.)	Chapter 10-2: Non-current Liabilities	Chapter 10	
8-2.	4/16 (Thu.)	Chapter 10-2: Non-current Liabilities	Chapter 10	實習課調整為正課
9-1.	4/21 (Tue.)	Chapter 11: Equity	Chapter 11	
9-2.	4/23 (Thu.)	實習課 Quiz-3 : Ch.10-2 & Practicum		小考
10-1.	4/28 (Tue.)	Chapter 11: Equity	Chapter 11	
10-2.	4/30 (Thu.)	實習課 Quiz-4 : Ch.11 & Practicum		小考
11-1.	5/5 (Tue.)	Mid-Term Exam II (Ch.10-11)		期中考 02
11-2.	5/7 (Thu.)	實習課		檢討考卷
12-1.	5/12 (Tue.)	Chapter 12: Dilutive Securities and Earnings per Share	Chapter 12	
12-2.	5/14 (Thu.)	實習課		
13-1.	5/19 (Tue.)	Chapter 12: Dilutive Securities and Earnings per Share	Chapter 12	
13-2.	5/21 (Thu.)	實習課 Quiz-5 : Ch.12 & Practicum		小考
14-1.	5/26 (Tue.)	Chapter 13: Investments	Chapter 13	
14-2.	5/28 (Thu.)	實習課		
15-1.	6/2 (Tue.)	Chapter 13: Investments <i>Chapter 7: PP&E-LO6. Investment Property</i>	Chapter 13 <i>Chapter 7</i>	
15-2.	6/4 (Thu.)	實習課 Quiz-6 : Ch.13 & Practicum		小考
16-1.	6/9 (Tue.)	Final Exam (Ch.12-13)		期末考

16-2.	6/11 (Thu.)	實習課(課程進度結束,本次實習課暫停一次,助教會公告看期末考試卷的時間。)		
17-1.	6/16 (Tue.)	課程進度結束(無安排上課),提供跨域自主學習之主題,如下: 跨域自主學習 01:同學可利用時間,自行上網找尋有關 <u>永續發展與會計</u> 連結的相關資料(雜誌、期刊、書籍、電子媒體等都可以)。		跨域自主學習
17-2.	6/18 (Thu.)	實習課(課程進度結束,無安排上實習) 自主學習:請同學利用期末,複習本學期教過的章節,有利銜接下個學期的中會三。		自主學習
18-1.	6/23 (Tue.)	課程進度結束(無安排上課),提供跨域自主學習之主題,如下: 跨域自主學習 02:同學可利用時間,自行上網找尋有關 <u>人工智慧與會計</u> 連結的相關資料(雜誌、期刊、書籍、電子媒體等都可以)。		跨域自主學習
18-2.	6/25 (Thu.)	實習課(課程進度結束,無安排上實習) 自主學習:請同學利用期末,複習本學期教過的章節,有利銜接下個學期的中會三。		自主學習