

管院學士班課程大綱

BA/BBA Program Syllabus

2023.09.20 修訂

| | | | |
|--|---|--|--|
| 系所 Department | 會計與資訊科技學系 Accounting & Information Technology | 必選修 compulsory/elective | 選修 Elective |
| 課程名稱 Course title | 中級會計學(二) Intermediate Accounting (I) | 學分數 Credit(s) | 3 |
| 課號 Course Code | 5262103_01 | 全英文授課 English Taught (EMI) | 否(No) |
| 學年/學期 academic year/Semester | 113-2 學期 Spring semester 2024 | 上課地點 Classroom | 創新大樓 R163 |
| 講授教師 Instructor | 卓佳慶 Chia-Ching Cho 謝佳純 Chia-Chun Hsieh | 上課時間 Time | 星期五 Friday, 13:00-14:00 (實習) 星期三 Wednesday, 13:10-16:00 (正課) |
| 教師辦公室&諮詢時間 Instructor office & office hour | Innovation Building 卓佳慶：R462 謝佳純：R467 (請事先跟老師約定時間) | 教師聯絡資訊 Instructor Contact | 卓佳慶：Phone: 34521 Email: chiacc@ccu.edu.tw 謝佳純：Phone: 34507 Email: cchsieh@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 | NA. PS：本課程，主要支援財金系二年級 A 班 B 班。 | | |
| 學習目標 Learning Objective | 本課程旨在幫助學生對國際財務報導準則有全面性的瞭解，並知道如何運用所學的財務會計知識在實務上，本課程著重在讓財務報表使用者瞭解商業資訊之攸關性和有用性。學生並可透過此課程瞭解國際財務報導準則和美國一般公認會計準則之差異，並瞭解未來合併該二會計準則之可行性。 The objective of this course is to acquaint students with a comprehensive knowledge of International Financial Reporting Standards (IFRS) and how it is applied in practice. The course focuses on the preparation of analysis of business information relevant and useful to external users of financial reports. Global Accounting Insights highlight the important discrepancies that remain between IFRS and U.S. Generally Accepted Accounting Principles (GAAP), and discuss the ongoing joint convergence efforts to resolve them. | | |
| 課程概述 Course Descriptions | The objective of this course is to acquaint students with a comprehensive knowledge of International Financial Reporting Standards (IFRS) and how it is applied in practice. | | |
| 對應 AOL 職能素養(AOL Competency) | | | |
| 職能素養 3(Competency 3): 問題解決能力 Problem Solving Skills | | 職能素養 4(Competency 4): 全球視野 Global Perspective | |

| | | | | |
|---------------------------------|---|------|-----------------|---------------------------------------|
| 課程類別 Course Attributes | <input type="checkbox"/> 人文關懷課程(Humanities Caring) <input type="checkbox"/> 競賽專題課程(Competition) <input type="checkbox"/> 題導向課程(Problem-solving) <input type="checkbox"/> 專題導向課程(Project-based) <input type="checkbox"/> 實作課程(Practice-based) <input type="checkbox"/> 總整課程(Capstone) | | | <input checked="" type="checkbox"/> 問 |
| 教材編選 Teaching materials | <input checked="" type="checkbox"/> 自製簡報(self-made PPTs) <input checked="" type="checkbox"/> 課程講義(Teaching Notes) <input type="checkbox"/> 自編教科書(self-made textbooks) <input type="checkbox"/> 教學程式(programming) <input type="checkbox"/> 自製教學影片(self-made video) <input type="checkbox"/> 其他(Others) | | | |
| 教學資源 Teaching Resources | <input checked="" type="checkbox"/> 課程網站(Website) <input type="checkbox"/> 實習網站(Intern Web) <input checked="" type="checkbox"/> 教材電子檔供下載(Downloadable Files) | | | |
| 教科書/參考書 Textbooks/References | Intermediate Accounting: IFRS Edition (5 th edition) by Donald E. Kieso, Jerry Weygandt, and Terry D. Warfield. Wiley, 2024. | | | |
| 評量方式(請填百分比) Assessment | 課堂參與 Participation | 10 % | 個案討論 Case study | % |
| | 作業 Homework | % | 專題 Project | % |
| | 小考 Quiz | 20 % | 其他 1 other () | % |
| | 期中考 Midterm | 45 % | 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 | <p><i>Class Participation (worth 10% of total assessment):</i> Class participation will be based on students' professionalism during the lectures. Professionalism includes active participation in class, interest in learning, and attitude toward the course. Furthermore, professionalism consists of presenting yourself and your work in a manner consistent with respect for the subject, your classmates, your team members, yourself and the instructor. It also includes ethical academic behavior, taking turns when speaking, not interrupting each other, turning off cell phones, limiting side conversations, active participation in topic discussions, cooperation in group assignment, and responsiveness to questions raised by the instructor.</p> <p><i>Quizzes (worth 20% of total assessment):</i> Four quizzes will be given during the semester. You get to drop one of your lowest test grades. If you miss a test, that test grade will be the one dropped. Specifically, you will be able to drop one out of the four quizzes. Make-up test will not be granted unless you can justify your absence. In order to qualify for a make-up quiz, you must (1) contact me <i>before</i> the exam to arrange the make-up, and (2) provide documentation of a university-approved absence.</p> <p><i>Midterm Test (worth 45% of total assessment):</i> Two midterm examinations will be held as scheduled. Make-up test will not be granted unless you can justify your absence. In order to qualify for a make-up exam, you must (1) contact the teaching assistant before the exam to arrange the make-up, and (2) provide documentation of a university-approved absence.</p> <p><i>Final Test (worth 25% of total assessment):</i> The final examination will be held as scheduled. Make-up test will not be granted unless you can justify your absence. In</p> | | | |

order to qualify for a make-up exam, you must (1) contact me before the exam to arrange the make-up, and (2) provide documentation of a university-approved absence.

The final grade for each student will be based on his/her cumulative score in each of the above areas of assessment. Students must satisfactorily complete all major tasks in order to pass the course.

課程規劃表 Course Schedule (Tentative and subject to change)

| 週次 week | 日期 Date | 內容 / 教材章節 Description ¹ / Textbook | 授課教師 Lecturer | 其他說明 Remark |
|------------|------------|--|------------------|----------------|
| 1 | 2/25 | Introduction; Chapter 9: Intangible Assets | 佳純老師 | |
| 2 | 3/4 | Chapter 9: Intangible Assets | 佳純老師 | |
| 3 | 3/11 | Chapter 10: Current Liabilities, Provisions, and Contingencies | 佳純老師 | |
| 4 | 3/18 | Chapter 10: Current Liabilities, Provisions, and Contingencies | 佳純老師 | |
| 5 | 3/25 | Midterm 1 | 佳純老師 | |
| 6 | 4/1 | Chapter 10: Non-Current Liabilities | 佳慶老師 | |
| 7 | 4/8 | 校際活動-停課 | 佳慶老師 | |
| 8 | 4/15 | Chapter 10: Non-Current Liabilities | 佳慶老師 | |
| 9 | 4/22 | Chapter 11: Equity | 佳慶老師 | |
| 10 | 4/29 | Chapter 11: Equity | 佳慶老師 | |
| 11 | 5/6 | Midterm 2 | 佳慶老師 | |
| 12 | 5/13 | Chapter 12: Dilutive Securities and Earnings Per Share | 佳慶老師 | |
| 13 | 5/20 | Chapter 12: Dilutive Securities and Earnings Per Share | 佳慶老師 | |
| 14 | 5/27 | Chapter 13: Investments | 佳慶老師 | |
| 15 | 6/3 | Chapter 13: Investments | 佳慶老師 | |
| 16 | 6/10 | Final Exam | 佳慶老師 | |
| 17 | 6/17 | Self-Study | | |
| 18 | 6/24 | Self-Study | | |

¹ 第 9 章及部分第 10 章 (流動負債、負債準備與或有負債)由謝佳純老師授課，其餘章節由卓佳慶老師授課。Chapters 9 and partial Chapter 10 (current liabilities, provisions, and contingencies) are taught by Professor Hsieh, and the remaining chapters are taught by Professor Cho.