

Undergraduate Program in Accounting and Information Technology
Department of Accounting and Information Technology
NATIONALCHUNGCHENGUNIVERSITY

Fall 2026 (選課版)

Department	Department of Accounting and Information Technology		
Course Name	Intermediate Accounting (I) 中會一	Credit	3+1
Course Code	5262100		
Instructor	Name: Chia-Ching Cho (卓佳慶) E-mail: chiacc@ccu.edu.tw Phone: 34521 Office Hour: By appointment Room: 創新大樓 462		
Location Time TA	創新大樓 164 Tuesday, 13:10-16:00 (main course) Thursday, 13:10-14:00 (practice course) 助教：待聘 / email：		
Prerequisites	Students who ever studied both “Accounting I (5261101) & II (5261102)” can to be enrolled in “Intermediate Accounting (I)”. 先修科目(5261101)初級會計學(一)(曾經修習) (5261102)初級會計學(二)(曾經修習) (所有先修條件都必須符合)，同時本系同學優先修習。		
Course Objectives	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.		
Course Materials	Kieso, D. E., J. J. Weygandt and T. D. Warfield., 2024 . <i>Intermediate Accounting- IFRS edition-Ver. 5th</i> . John Wiley & Sons, Inc. 。		
Reference Book	1. 林蕙真，中級會計學新論（上下兩冊），第 11 版，2023 年，証業出版。 2. 張仲岳、蔡彥卿、劉啟群與薛富井，中級會計學（上下兩冊），第 5 版（IFRS 版），2022 年，東華書局出版。		

	3. 鄭丁旺，中級會計學（上下兩冊），第 15 版，2021 年，宜增文具印刷品行出版。			
Core Abilities	1. Knowledge integration: Understanding the content of key theories. 2. Global vision: Demonstrating international views.			
Evaluation	☐ Pre-test	%	☐ Term Paper/Theses Writing	%
	☒ Quiz	20 %	☒ Class Participation	5 %
	☒ Midterm Test	50 %	☐ Assignment	%
	☒ Final Test	25 %	☐ Presentation	%
	☐ Profile Report	%	☐ Role Playing	%
	☐ Case Report	%	☐ Certification	%
	☐ Oral Exam	%	☐ Others	%

CLASS SCHEDULE-選課版

1131	Date	Content	Notes
1-1.	9/8 (二)	Introduction Chapter 1 The Environment and Conceptual Framework for Financial Reporting.	開學週
1-2.	9/10 (四)	實習課	開學週
2-1.	9/15 (二)	Chapter 1 The Environment and Conceptual Framework for Financial Reporting. Chapter 4: Accounting and the Time Value of Money	
2-2.	9/17 (四)	實習課	
3-1.	9/22 (二)	Chapter 4: Accounting and the Time Value of Money	
3-2.	9/24 (四)	實習課 Quiz-1 : Ch.1 (小考+檢討)	小考 1
4-1.	9/29 (二)	Chapter 4: Accounting and the Time Value of Money Chapter 5 Cash and Receivables (Part 1- Cash)	
4-2.	10/1 (四)	實習課	
5-1.	10/6 (二)	Chapter 5 Cash and Receivables (Part 1- Cash)	
5-2.	10/8 (四)	實習課 Quiz-2 : Ch.4 (小考+檢討)	小考 2
6-1.	10/13 (二)	Mid-Term Exam-1 (Ch.1, 4 & 5_P1)	期中考 1
6-2.	10/15 (四)	實習課	
7-1.	10/20 (二)	Chapter 5 Cash and Receivables (Part 2- Receivables)	
7-2.	10/22 (四)	實習課	
8-1.	10/27 (二)	Chapter 5 Cash and Receivables (Part 2- Receivables) Chapter 6 Inventories	
8-2.	10/29 (四)	實習課 Quiz-3 : Ch.5_P.2 (小考+檢討)	小考 3
9-1.	11/3 (二)	Chapter 6 Inventories	
9-2.	11/5 (四)	實習課	
10-1.	11/10 (二)	Chapter 6 Inventories	
10-2.	11/12 (四)	實習課 Quiz-4 : Ch.6 (小考+檢討)	小考 4
11-1.	11/17 (二)	Mid-Term Exam-2 (Ch.5_P.2 & 6)	期中考 2
11-2.	11/19 (四)	實習課	
12-1.	11/24 (二)	Chapter 7 Acquisition and Disposition of Property, Plant, and Equipment.	
12-2.	11/26 (四)	實習課	
13-1.	12/1 (二)	Chapter 7 Acquisition and Disposition of Property, Plant, and Equipment.	
13-2.	12/3 (四)	實習課 Quiz-5 : Ch.7 (小考+檢討)	小考 5
14-1.	12/8 (二)	Chapter 8 Depreciation, Impairments, and Depletion.	
14-2.	12/10 (四)	實習課	
15-1.	12/15 (二)	Chapter 8 Depreciation, Impairments, and Depletion.	

15-2.	12/17 (四)	實習課 Quiz-6：Ch.8 (小考+檢討)	小考 6
16-1.	12/22 (二)	Final Exam (Ch.7 & 8)	期末考
16-2.	12/24 (四)	實習課 - 暫停一次，看考卷時間由另行公布。	
17-1.	12/29 (二)	自主學習：複習中會一：建議範圍 CH.1、4 與 5	
17-2.	12/31 (四)	自主學習：複習中會一：建議範圍 CH.6-8	
18-1.	1/5 (二)	自主學習：預習中會二：建議章節 CH.9	
18-2.	1/7 (四)	自主學習：預習中會二：建議章節 CH.10	

1151	Main Course		Practice Course	
週次	Date	Content	Date	Content
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（正課與實習課分開之列表，開學後會更新內容。）