

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		必修 compulsory/elective	選修 Elective
課程名稱 Course title	中級會計學(一) 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	115-1 學期 Fall semester 2026		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	星期三 Wednesday, 13:10-16:00 (正課) 星期五 Friday, 13:00-14:00 (實習)
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：分機: 34521 Email: chiacc@ccu.edu.tw 謝佳純：分機: 34507 Email: cchsieh@ccu.edu.tw	
助教 Teaching Assistant	待聘	助教 聯絡資訊 TA contact	Email：	
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	☐ 人文關懷課程(Humanities Caring) ☐ 競賽專題課程(Competition) ☒ 問題導向課程(Problem-solving) ☐ 專題導向課程(Project-based) ☐ 實作課程(Practice-based) ☐ 總整課程(Capstone)		
教材編選 Teaching materials	☒ 自製簡報(self-made PPTs) ☒ 課程講義(Teaching Notes) ☐ 自編教科書(self-made textbooks) ☐ 教學程式(programming) ☐ 自製教學影片(self-made video) ☐ 其他(Others)		
教學資源 Teaching Resources	☒ 課程網站(Website) ☐ 實習網站(Intern Web) ☒ 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	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	<i>Class Participation (worth 5% 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. <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. <i>Midterm Test (worth 50% 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. <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 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.
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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	9/9	Introduction and Chapter 1 The Environment and Conceptual Framework for Financial Reporting.	佳慶老師	
2	9/16	Chapter 1 The Environment and Conceptual Framework for Financial Reporting.	佳慶老師	
3	9/23	Chapter 4: Accounting and the Time Value of Money	佳慶老師	
4	9/30	Chapter 4: Accounting and the Time Value of Money	佳慶老師	
5	10/7	Midterm 1 (Ch.1 & 4)	佳慶老師	
6	10/14	Chapter 5: Cash and Receivables	佳純老師	
7	10/21	Chapter 5: Cash and Receivables	佳純老師	
8	10/28	Chapter 5: Cash and Receivables	佳純老師	
9	11/4	Chapter 6 Inventories	佳純老師	
10	11/11	Chapter 6 Inventories	佳純老師	
11	11/18	Midterm 2	佳純老師	
12	11/25	Chapter 7: Acquisition and Disposition of Property, Plant, and Equipment	佳純老師	
13	12/2	Chapter 7: Acquisition and Disposition of Property, Plant, and Equipment	佳純老師	
14	12/9	Chapter 8– Depreciation, Impairments, and Depletion	佳純老師	
15	12/16	Chapter 8– Depreciation, Impairments, and Depletion	佳純老師	
16	12/23	Final Exam	佳純老師	
17	12/30	Self-Study	佳慶老師	
18	1/6	Self-Study	佳純老師	

PS: 週五的實習課，9/25、10/9、12/25、1/1 會遇到連假。

¹ 第 1 章與第 4 章由卓佳慶老師授課，其餘章節由謝佳純老師授課。Chapters 1 & 4 are taught by Professor Cho, and the remaining chapters are taught by Professor Hsieh.