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	必修 Compulsory
課程名稱 Course title	Intermediate Accounting (III)	學分數 Credit(s)	3
課號 Course Code	116_1_5263615_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	Innovation Building R162
講授教師 Instructor	謝佳純 Chia-Chun Hsieh	上課時間 Time	Tue. 10:10-13:00 Thur. 12:10-13:00
教師辦公室&諮詢時間 Instructor office & office hour	Innovation Building R467 (By appointment)	教師聯絡資訊 Instructor Contact	Phone: 34507 Email: cchsieh@ccu.edu.tw
助教 Teaching Assistant	李威德	助教 聯絡資訊 TA contact	Email: feed9863@gmail.com
先修課程 Pre-requisite courses	A satisfactory grade in Intermediate Accounting (I) & (II).		
學習目標 Learning Objective	The course is designed to provide an overview of financial accounting for specific issues. Upon completion of the course, you should: 1. Develop a comprehensive and well-founded knowledge regarding the following topics: a. Revenue recognition; b. Accounting for Income Taxes c. Accounting for Pensions d. Accounting for Leases e. Accounting Changes and Error Analysis f. Statement of Cash Flows 2. Comprehend the role of financial accounting in the decision-making process of business organizations. 3. Demonstrate ethical and social understanding including a knowledge and respect of ethics and ethical standards in accounting and an understanding of social and civic responsibility.		
課程概述 Course Descriptions	The course follows Intermediate Accounting (I) & (II) to give students a deep look at financial accounting information and its increasingly varied uses in the world today. In addition, comparing the rules of IFRS, US GAAP and ROC GAAP by using accounting practice or research cases in the real world helps students better understand how to apply the knowledge for future business environment. The perspective of this course emphasizes both preparers' role in processing accounting information and users' view in decision making.		
對應 AOL 職能素養(AOL Competency)			

<table>
<tr><td colspan="3">職能素養 3(Competency 3): 問題解決能力 Problem Solving Skills</td><td colspan="2">職能素養 4(Competency 4): 全球視野 Global Perspective</td></tr>
<tr><td>課程類別
Course Attributes</td><td colspan="4">☐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)</td></tr>
<tr><td>教材編選
Teaching materials</td><td colspan="4">☑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)</td></tr>
<tr><td>教學資源
Teaching Resources</td><td colspan="4">☑課程網站(Website) ☐實習網站(Intern Web)
☑教材電子檔供下載(Downloadable Files)</td></tr>
<tr><td>教科書/參考書
Textbooks/References</td><td colspan="4">Kieso, D. E., J. J.Weygandt and T. D.Warfield., Intermediate Accounting: IFRS Edition, 5th Edition. John Wiley & Sons, Inc.[1]</td></tr>
<tr><td rowspan="6">評量方式(請填百分比)
Assessment</td><td>課堂參與
Participation</td><td>5%</td><td>個案討論 Case study</td><td>%</td></tr>
<tr><td>作業 Homework</td><td>%</td><td>專題 Project</td><td>%</td></tr>
<tr><td>小考 Quiz</td><td>20%</td><td>其他 1 other (In-class exercises)</td><td>10%</td></tr>
<tr><td>期中考 Midterm</td><td>40%</td><td>其他 2 other ( )</td><td>%</td></tr>
<tr><td>期末考 Final</td><td>25%</td><td>其他 3 other ( )</td><td>%</td></tr>
<tr><td>報告 Presentation</td><td>%</td><td>其他 4 other ( )</td><td>%</td></tr>
<tr><td>其他說明
Other description</td><td colspan="4">1. Participation. Students are strongly encouraged to participate in discussion, ask questions, and help others by answering their questions. It is the spirit of participation that is valued. Students are not penalized for saying something incorrect, while talking among students and other behavior that can cause disturbances to the class are not permitted. Attendance of <u>the tutorial sessions</u> is also considered as <u>a part of</u> participation.
[Tutorial Sessions]:
There is a one-hour tutorial session every week during the semester. A teaching assistant will be leading the tutorial sessions, which may include the following activities: 1) Discussion of exercises and problems; 2) Quizzes.
2. In-class exercises. There are exercises to be completed in class. Each completed exercise is worth about 10 points and the maximum possible total score is 100. Subject to time availability, students may be randomly selected to present their work.
3. Quizzes. Three quizzes will be given in the tutorial sessions during the semester and your lowest quiz score will be excluded from your total quiz score. No make-ups are given for quizzes missed by a student under any circumstances.
4. Examinations. It is expected that all students will take the exam at the scheduled time. There will be no make-up examination for the mid-terms. If absence from the examination is caused by an unexpected medical emergency, then the marks earned on the final examination may be adjusted to replace the missing mid-term grade. A student foreseeing unavoidable absence may seek approval from the instructor for similar arrangement. Any other absent students will be assigned zero marks for the mid-term exam. All such approvals should be supported by formal documentation. The final examination is NOT cumulative; that is, it will not include topics covered in the mid-term examinations.
Please read the assigned readings and be prepared before you come to each class.</td></tr>
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[1] 請尊重智慧財產權，不得非法影印教師指定之教科書籍。

課程規劃表 Course Schedule (Tentative and subject to change[2])

Week	Date	Content	Lecture (hrs)	Exam (hrs)	Tutorial (hrs)	Quiz (hrs)
1	9/8	Ch 14 Revenue Recognition	3			
1	9/10	Ch 14 Revenue Recognition	1			
2	9/15	Ch 14 Revenue Recognition	1		2	
2	9/17	Ch 14 Revenue Recognition	1			
3	9/22	Ch 14 Revenue Recognition	3			
3	9/24	Ch 15 Accounting for Income Taxes	1			
4	9/29	Ch 15 Accounting for Income Taxes	3			
4	10/1				1	
5	10/6	Ch 15 Accounting for Income Taxes			2	**1**
5	10/8	Ch 15 Accounting for Income Taxes	1			
6	10/13	Ch 16 Accounting for Pensions	3			
6	10/15	Ch 16 Accounting for Pensions	1			
7	10/20	Ch 16 Accounting for Pensions	2			
		Ch 17 Accounting for Leases	1			
7	10/22				1	
8	10/27	**Midterm I**		**2**	1	
8	10/29	Ch 17 Accounting for Leases	1			
9	11/3	Ch 17 Accounting for Leases	3			
9	11/5				1	
10	11/10	Ch 17 Accounting for Leases	3			
10	11/12					**1**
11	11/17	**Midterm II**		**2**	1	
11	11/19	Ch 18 Accounting Changes and Error Analysis	1			
12	11/24	Ch 18 Accounting Changes and Error Analysis	3			
12	11/26				1	
13	12/1	Ch 18 Accounting Changes and Error Analysis	3			
13	12/3				1	
14	12/8	Ch 19 Statement of Cash Flows	3			
14	12/10	Ch 19 Statement of Cash Flows	1			
15	12/15	Ch 19 Statement of Cash Flows	3			
15	12/17					**1**
16	12/22	**Final Exam**		**2**	1	
16	12/24				1	
17	12/29	Self-Study[3]				
17	12/31	Self-Study				
18	1/5	Self-Study				
18	1/7	Self-Study				

[2] Changes to the course schedule may be made, if necessary. It is the responsibility of the students to find out what has been announced during their absence from the class.

[3] Topics or materials for self-study will be assigned later.