

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	109-2 學期 Spring semester 2021		上課地點 Classroom	創新大樓 163
講授教師 Instructor	卓佳慶 Chia-Ching Cho		上課時間 Time	Tuesday & Thursday, 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	施品誠	助教 聯絡資訊 TA contact	Email: dfas0321@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., 2018. Intermediate Accounting-IFRS edition-Ver. 3rd. 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	5%	專題 Project	%
	小考 Quiz	20%	其他 1 other ()	%
	期中考 Midterm	50%	其他 2 other ()	%
	期末考 Final	20%	其他 3 other ()	%
	報告 Presentation	%	其他 4 other ()	%
其他說明 Other description				

課程規劃表 Course Schedule

週次 week	日期 Date	內容 Description	教材章節 Textbook	其他說明 Remark
1-1.	2/23 (二)	Introduction and Chapter 12 Intangible Assets	Chapter 12	開學週
1-2.	2/25 (四)	Practicum		開學週 實習課
2-1.	3/2 (二)	Chapter 12 Intangible Assets	Chapter 12	
2-2.	3/4 (四)	Chapter 12 Intangible Assets	Chapter 12	
3-1.	3/9 (二)	Chapter 12 Intangible Assets	Chapter 12	
3-2.	3/11 (四)	Quiz-1 : Ch.12 & Practicum		實習課
4-1.	3/16 (二)	Chapter 13: Current Liabilities, Provisions, and Contingencies	Chapter 13	
4-2.	3/18 (四)	Chapter 13: Current Liabilities, Provisions, and Contingencies	Chapter 13	
5-1.	3/23 (二)	Chapter 13: Current Liabilities, Provisions, and Contingencies	Chapter 13	
5-2.	3/25 (四)	Quiz-2 : Ch.13 & Practicum		實習課
6-1.	3/30 (二)	Further Explanation & Reviews for Ch.12-13		
6-2.	4/1 (四)	Inter-school activities (Suspension of classes) Practicum		停課
7-1.	4/6 (二)	Deferred holiday		補假
7-2.	4/8 (四)	Mid-Term ExamI (Ch.12-13)		第一次期中考
8-1.	4/13 (二)	Chapter 14: Non-current Liabilities	Chapter 14	
8-2.	4/15 (四)	Chapter 14: Non-current Liabilities	Chapter 14	
9-1.	4/20 (二)	Chapter 14: Non-current Liabilities	Chapter 14	
9-2.	4/22 (四)	Quiz-3 : Ch.14 & Practicum		實習課

10-1.	4/27 (二)	Chapter 15: Equity	Chapter 15	
10-2.	4/29 (四)	Chapter 15: Equity	Chapter 15	
11-1.	5/4 (二)	Chapter 15: Equity	Chapter 15	
11-2.	5/6 (四)	Quiz-4 : Ch.15 & Practicum		實習課
12-1.	5/11 (二)	Further Explanation & Reviews for Ch.14-15		
12-2.	5/13 (四)	Mid-Term Exam II (Ch.14-15)		
13-1.	5/18 (二)	Chapter 16: Dilutive Securities and Earnings per Share	Chapter 16	
13-2.	5/20 (四)	Chapter 16: Dilutive Securities and Earnings per Share	Chapter 16	
14-1.	5/25 (二)	Chapter 16: Dilutive Securities and Earnings per Share	Chapter 16	
14-2.	5/27 (四)	Quiz-5 : Ch.16 & Practicum		實習課
15-1.	6/1 (二)	Chapter 16: Dilutive Securities and Earnings per Share Chapter 17: Investments	Chapter 16 Chapter 17	
15-2.	6/3 (四)	Chapter 17: Investments	Chapter 17	
16-1.	6/8 (二)	Chapter 17: Investments	Chapter 17	
16-2.	6/10 (四)	Quiz-6 : Ch.17& Practicum		實習課
17-1.	6/15 (二)	Chapter 17: Investments	Chapter 17	
17-2.	6/17 (四)	Further Explanation & Reviews for Ch.16-17		
18.	6/22 (二)	Final Exam (Ch.16-17)		