

管院學士班課程大綱

BA/BBA Program Syllabus

2020.12.16 修訂

系所 Department	會計與資訊科技學系 Accounting & Information Technology	必修 compulsory/elective	必修 Compulsory
課程名稱 Course title	中級會計學 (二) Intermediate Accounting (II)	學分數 Credit(s)	3
學年/學期 academic year/Semester	109-2 學期 Spring semester 2021	上課地點 Classroom	管理學院 2 館 162 教室 College of Management II, Rm. 162
講授教師 Instructor	曹嘉玲 Chia-Ling Chao	上課時間 Time	星期一 Monday, 10:10~13:00 星期五 Friday, 11:10~12:00
教師辦公室&諮詢時間 Instructor office number & office hour	管理學院 2 館 468 辦公室 (請預約時間) College of Management II, Rm. 468 (by appointment only)	教師聯絡資訊 Instructor Contact	Phone: (05)272-0411#34503 Email: actact@ccu.edu.tw
助教 Teaching assistant	林柔均	助教 聯絡資訊 TA contact	Email: leave210399@gmail.com
先修課程 Pre-requisite courses			
課程目標 Course 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.		
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 成本效益 (Cost Effective) 目標 4：全球視野 LG4:Global Perspectives	選擇一個項目。 選擇一個項目。		選擇一個項目。 選擇一個項目。

教材 Teaching materials	Intermediate Accounting: IFRS Edition (4th edition) by Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield. Wiley, 2020.			
網址 Course website				
教科書/參考書 Textbooks/Reference				
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	40%	其他 1 other ()	%
	期中考 Midterm	25%	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' contribution to class discussions during the lectures. Each time you make a positive contribution, you will be awarded one participation point. The student who has the highest number of participation points will be awarded full marks for class participation (10%). The other students will then be marked in relation to this student. However, the final participation points awarded will be adjusted by the student's professionalism. 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. Attendance to class does not constitute class participation. However, attendance is mandatory in this course.</p> <p><i>Quizzes (worth 40% of total assessment):</i> Five quizzes will be given during the semester. You get to drop Two 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 two out of the Five 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>			

Midterm Test (worth 25% of total assessment): A midterm 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 the teaching assistant *before* the exam to arrange the make-up, and (2) provide documentation of a university-approved absence.

Final Test (worth 25% of total assessment): 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.

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.	2/22	第 11 章：折舊、減損與折耗 (Chapter 11: Depreciation, Impairments, and Depletion)		
2.	3/1	No Class		
3.	3/8	第 11 章：折舊、減損與折耗 (Chapter 11: Depreciation, Impairments, and Depletion)		
4.	3/15	EXCEL 在商務上之應用		
5.	3/22	第 12 章：無形資產 (Chapter 12: Intangible Assets)		
6.	3/29	第 13 章：流動負債、準備及或有事項 (Chapter 13: Current Liabilities, Provisions, and Contingencies)		
7.	4/5	No Class		
8.	4/12	第 13 章：流動負債、準備及或有事項 (Chapter 13: Current Liabilities, Provisions, and Contingencies)		
9.	4/19	期中考 (Midterm Exam)		
10.	4/26	第 6 章：貨幣的時間價值 (Chapter 6: Accounting and the Time Value of Money)		
11.	5/3	第 14 章：非流動負債 (Chapter 14: Non-Current Liabilities)		
12.	5/10	第 15 章：權益 (Chapter 15: Equity)		
13.	5/17	第 15 章：權益 (Chapter 15: Equity)		
14.	5/24	第 16 章：稀釋證券和每股盈餘 (Chapter 16: Dilutive Securities and Earnings Per Share)		
15.	5/31	第 16 章：稀釋證券和每股盈餘 (Chapter 16: Dilutive Securities and Earnings Per Share)		
16.	6/7	期末考 (Final Exam)		
17.	6/14	No Class		
18.	6/21	學習檢討會議		