

## Accounting (II)

College of Technology Management, National Tsing Hua University

(Spring 2023)

**Instructor:** 沈瑜峰 Shen Yu-Feng

**Office Hour:** By appointment

**E-mail:** shenyf@mx.nthu.edu.tw

**Class time:** 09:00-12:00, Wednesdays

**Classroom:** TSMC 台積 103

### Course Objective:

Accounting (II), continues the Accounting (I). This course focus on these topics: property, liabilities of the firm, analyses of the company-organization, and accounting information. The purpose of the financial accounting is primarily to provide the data concerning enterprise's financial standing to the exterior personage rather than business enterprise administrator. This course seeks to develop your ability to prepare and to use financial accounting information.

### Required Materials:

Financial Accounting, IFRS Edition (4th Edition) written by Weygandt, Kimmel and Kieso.

### Supplementary Reading:

- 林蕙真與李宗黎，2020，會計學新論(上、下)，第十一版。証業出版。
- IFRS, IAS 及相關解釋
- 我國財務會計準則公報

### Topics:

Week 1 (2023/2/15) Chapter 7: Fraud, Internal Control, and Cash

Week 2 (2023/2/22) Chapter 7: Fraud, Internal Control, and Cash

Week 3 (2023/3/1) Chapter 8: Accounting for Receivables

Week 4 (2023/3/8) Chapter 8: Accounting for Receivables

Week 5 (2023/3/15) Chapter 9: Plant Assets, Natural Resources, and Intangible Assets

Week 6 (2023/3/22) Chapter 9: Plant Assets, Natural Resources, and Intangible Assets

Week 7 (2023/3/29) Midterm Test 1

Week 8 (2023/4/5) Qingming Festival (no class)

Week 9 (2023/4/12) Chapter 10: Current Liabilities

Week 10 (2023/4/19) Chapter 10: Current Liabilities

Week 11 (2023/4/26) Chapter 11: Non-Current Liabilities

Week 12 (2023/5/3) Chapter 11: Non-Current Liabilities

Week 13 (2023/5/10) Midterm Test 2

Week 14 (2023/5/17) Chapter 12: Corporations: Organization, Share Transactions, and Equity

Week 15 (2023/5/24) Chapter 12: Corporations: Organization, Share Transactions, and Equity

Week 16 (2023/5/31) Chapter 13: Investments

Week 17 (2023/6/7) Chapter 13: Investments

Week 18 (2023/6/14) Final Examination

**Grading policy:**

<b>Item</b>	<b>Percentage</b>
Recitation ( assignments )	20%
Mid-term Exams ( I: 20% ; II: 20% )	40%
Final Exam	30%
Class Participation	10%