

National Tsing Hua University
College of Technology Management
Course Syllabus

科號 Course Number	100503	學分 Credit	3	人數限制 Size of Limit	115
中文名稱 Course Title	會計學(二)				
英文名稱 Course English Title	Accounting II				
任課教師 Instructor	潘虹華 (PAN, HUNG-HUA)				
教師聯絡方式 Contact Information	hhpan@mx.nthu.edu.tw				
上課時間 Time	Friday 678	上課教室 Room	TSMC 台積 104		
先修科目 Prerequisite(s)	無				

本課程對應之學習目標與核心能力 Aligned Learning Goals and Learning Objectives

此科目對應之系所課程規畫所欲培養之核心能力 Core capability to be cultivated by this course	權重 (百分比) Percentage
以堅實理論為基礎，理解財金體系運作機制，應用財金分析技術，實際解決財金問題。 To understand the mechanism of the finance system through solid theoretical foundation and to apply quantitative financial analysis to solve real-world financial issues.	40%
具備厚實財金基礎知識，包括財務管理與公司理財、衍生性商品訂價與風險管理 To learn the knowledge of financial management, corporate finance, financial derivatives, and risk management.	30%
具備創新管理，開發新領域的能力 To acquire the ability to innovate, integrate, and develop new research areas.	10%
培養跨領域工作的能力 To develop the ability to work across different disciplines.	10%
具備團隊合作的精神，有效溝通的能力，以及人文素養與國際觀。 To develop teamwork spirit, to acquire the ability to communicate effectively, and to have broad knowledge across humanities, social science and natural science with international perspective.	10%

課程目標 Course Objectives

- (1). Get familiar with the accounting process。
- (2). Understand IFRS。
- (3). Know how to read and interpret financial statements。
- (4). Realize how the capital market works。

課程說明 Course Description

The purpose of this course is to understand the languages of business. First, students have to know the trend and development of IFRS. Second, students must know how to identify, measure, and recognize the entity's business activities. Third, students need to understand what financial statements present.

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指定用書 Textbooks

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

滄海圖書 Tel: 04-2708-8787 何宏南先生 0921-331-594

參考書籍 References

林蕙真與李宗黎，2017，會計學新論(上)(下)，第十版，證業出版社。

Principle of Financial Accounting IFRS Edition Second Edition written by Stice, Stice, Albrecht, Swain, Duh, and Hsu.

教學方式 Teaching Approach

1. Lecture
2. Discussion
3. Q&A

評分標準 Grading

1. Midterm 1 :35%
2. Midterm 2 :35%
3. Final exam :30%

Note:

- 1) Leave is required to follow the school rules and provide a relevant reason. In principle, the leave should be approved beforehand; otherwise, the made-up-test will not be offered.
- 2) The first lesson: 2:20~3:10; the second lesson: 3:20~4:20; the third lesson: 4:30~5:20.

教學進度 Course Schedule

Week	Date	Lecture content	Week	Date	Lecture content
1	2021/02/26	Chapter 9 Plant Assets, Natural Resources, and Intangible Assets	1	2023/02/17	Chapter 9 Plant Assets, Natural Resources, and Intangible Assets
2	2021/03/05	梅竹賽 (no class)	2	2023/02/24	Chapter 9 Plant Assets, Natural Resources, and Intangible Assets
3	2021/03/12	Chapter 9 Plant Assets, Natural Resources, and Intangible Assets	3	2023/03/03	Chapter 10 Current Liabilities
4	2021/03/19	Chapter 10 Current Liabilities	4	2023/03/10	Chapter 11 Non-Current Liabilities
5	2021/03/26	Chapter 11 Non-Current Liabilities (Quiz 1)	5	2023/03/17	Chapter 11 Non-Current Liabilities (Quiz 1)
6	2021/04/02	Tomb Sweeping Day (no class)	6	2023/03/24	Midterm Exam 1 (Ch9-Ch11)
7	2021/04/09	Chapter 11 Non-Current Liabilities	7	2023/03/31	Chapter 12 Corporations: Organization, Share Transactions, and Equity
8	2021/04/16	Midterm Exam 1 (Ch9-Ch11)	8	2023/04/07	Chapter 12 Corporations: Organization, Share Transactions, and Equity
9	2021/04/23	Chapter 12 Corporations: Organization, Share Transactions, and Equity	9	2023/04/14	Chapter 13 Investments
10	2021/04/30	Chapter 12 Corporations:	10	2023/04/21	Chapter 13 Investments

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		Organization, Share Transactions, and Equity			
11	2021/05/07	Chapter 13 Investments (Quiz 2)	11	2023/04/28	Midterm Exam 2 (Ch12-Ch13)
12	2021/05/14	Chapter 13 Investments	12	2023/05/05	Chapter 13 Investments
13	2021/05/21	Midterm Exam 2 (Ch12-Ch13)	13	2023/05/12	Chapter 14 Statement of Cash Flows
14	2021/05/28	Chapter 13 Investments	14	2023/05/19	Chapter 14 Statement of Cash Flows
15	2021/06/04	Chapter 14 Statement of Cash Flows (Quiz 3)	15	2023/05/26	Chapter 14 Statement of Cash Flows
16	2021/06/11	Chapter 14 Statement of Cash Flows	16	2023/06/02	Final Exam (Ch 13-14)
17	2021/06/18	Chapter 14 Statement of Cash Flows			
18	2021/06/25	Final Exam (Ch 13-14)			

Note: Instead of delivering tutorial practices in class, tutorial practices will be videoed, so students can do self-learning after courses.

實習題目演練將不在課堂上教授，改為錄影片的方式，讓學生於課後自行選觀看實習題目影片。

課程相關連接 Course Related Links

<https://elearn.nthu.edu.tw/login/index.php> (Lecture notes are available at Elearn)