

Accounting (II)

College of Technology Management, National Tsing Hua University

(Spring 2024)

Instructor: 沈瑜峰 Shen Yu-Feng

Office Hour: By appointment

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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 (2023/2/21) Chapter 8: Accounting for Receivables

Week 2 (2023/2/28) 228 Peace Memorial Day (No Class)

Week 3 (2023/3/6) Chapter 8: Accounting for Receivables

Week 4 (2023/3/13) Chapter 9: Plant Assets, Natural Resources, and Intangible Assets

Week 5 (2023/3/20) Chapter 9: Plant Assets, Natural Resources, and Intangible Assets

Week 6 (2023/3/27) Midterm Test 1

Week 7 (2023/4/3) Intercollegiate Activities (No Class)

Week 8 (2023/4/10) Chapter 10: Current Liabilities

Week 9 (2023/4/17) Chapter 10: Current Liabilities

Week 10 (2023/4/24) Chapter 11: Non-Current Liabilities

Week 11 (2023/5/1) Chapter 11: Non-Current Liabilities

Week 12 (2023/5/8) Midterm Test 2

Week 13 (2023/5/15) Chapter 12: Corporations: Organization, Share Transactions, and Equity

Week 14 (2023/5/22) Chapter 12: Corporations: Organization, Share Transactions, and Equity

Week 15 (2023/5/29) Chapter 13: Investments

Week 16 (2023/6/5) Chapter 13: Investments

Week 17 (2023/6/12) Chapter 14: Statement of Cash Flows

Week 18 (2023/6/19) Final Examination

Grading policy:

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