

表二

105學年度 商學院 英語授課課程大綱

課程名稱 Course Title ☐ 模組 ☐ 個別	(中文) 初級會計學(二) (英文) Fundamental Accounting (II)																								
課程目標 Course Objectives	• Describe the nature and purpose of accounting for business. • Comprehend accounting terminology and basic concepts underlying financial accounting. • Recognize that accounting is not a precise science but relies heavily on judgments and estimates. • Account for common elements of the financial statements and prepare simple financial statements. • Perform basic financial statement analysis and interpret financial reports.																								
課程大綱 Course Description	This course is designed to provide a basic understanding of financial accounting and covers various financial accounting topics, including basic accounting theory, accounting principles, procedures to record business transactions, measurements of assets and liabilities and preparations for financial statements. More importantly, students will learn how accounting information assists financial statement users in facilitating their decision making.																								
上課進度 Weekly Course Schedule	<table border="1"> <thead> <tr> <th>Week</th><th>Topic</th></tr> </thead> <tbody> <tr><td>1</td><td>Introduction</td></tr> <tr><td>2&3</td><td>Chapter 8 Accounting for Receivables</td></tr> <tr><td>4&5</td><td>Chapter 9 Plant Assets, Natural Resources, and Intangible Assets</td></tr> <tr><td>6</td><td>Exam 1</td></tr> <tr><td>7&8</td><td>Chapter 10 Liabilities</td></tr> <tr><td>9&10</td><td>Chapter 11 Dividends and Retained Earnings</td></tr> <tr><td>11</td><td>Exam 2</td></tr> <tr><td>12&13</td><td>Chapter 12 Valuing and Reporting Investments</td></tr> <tr><td>14&15</td><td>Chapter 13 Statement of Cash Flows</td></tr> <tr><td>16&17</td><td>Chapter 14 Financial Statement Analysis</td></tr> <tr><td>18</td><td>Final Exam</td></tr> </tbody> </table>	Week	Topic	1	Introduction	2&3	Chapter 8 Accounting for Receivables	4&5	Chapter 9 Plant Assets, Natural Resources, and Intangible Assets	6	Exam 1	7&8	Chapter 10 Liabilities	9&10	Chapter 11 Dividends and Retained Earnings	11	Exam 2	12&13	Chapter 12 Valuing and Reporting Investments	14&15	Chapter 13 Statement of Cash Flows	16&17	Chapter 14 Financial Statement Analysis	18	Final Exam
Week	Topic																								
1	Introduction																								
2&3	Chapter 8 Accounting for Receivables																								
4&5	Chapter 9 Plant Assets, Natural Resources, and Intangible Assets																								
6	Exam 1																								
7&8	Chapter 10 Liabilities																								
9&10	Chapter 11 Dividends and Retained Earnings																								
11	Exam 2																								
12&13	Chapter 12 Valuing and Reporting Investments																								
14&15	Chapter 13 Statement of Cash Flows																								
16&17	Chapter 14 Financial Statement Analysis																								
18	Final Exam																								
教學方式 Instructional Method	Lecturing																								
課程要求 Course Requirements	Lecture 3hr/week; Tutorial 2hr/week; Preparatory work 4hr/week																								
評量方式 Evaluation	<table border="1"> <tbody> <tr><td>Mid-term exam 1</td><td>20%</td></tr> <tr><td>Mid-term exam 2</td><td>20%</td></tr> <tr><td>Final Exam</td><td>35%</td></tr> <tr><td>Quizzes</td><td>15%</td></tr> <tr><td>Class participation</td><td>10%</td></tr> <tr><td>Total</td><td>100%</td></tr> </tbody> </table>	Mid-term exam 1	20%	Mid-term exam 2	20%	Final Exam	35%	Quizzes	15%	Class participation	10%	Total	100%												
Mid-term exam 1	20%																								
Mid-term exam 2	20%																								
Final Exam	35%																								
Quizzes	15%																								
Class participation	10%																								
Total	100%																								
教材及參考書目 Textbooks & Suggested Materials	Prescribed: Weygandt, Kimmel, & Kieso, Financial Accounting: IFRS, 3rd Edition, Wiley. ISBN: 978-1-118-97808-5 Supplementary: 會計學原理與應用 by 鄭丁旺、汪泱若、黃金發、林宛瑩 (第十二版)																								

課程相關 連結網址 Course Website	TBA
備註 Remarks	

申請教師簽章：

陳宇坤 張招慈

開課單位主管簽章：

會計系 俞洪昭
系主任
105.5.26