

表二

## 104學年度商學院 英語授課課程大綱

課程名稱 Course Title <input type="checkbox"/> 模組 <input type="checkbox"/> 個別	(中文)初級會計學(二) (英文) Fundamental Accounting(I I)
課程目標 Course Objectives	This course is the first course in a two semester sequence of Introductory Level Financial Accounting. This course is designed to enhance students' understanding of the financial reporting process. The focus of the course is on fundamental accounting concepts and principles. The course shows students how the economic transactions of a firm are prepared and reported in the financial statements and related disclosures. The objective of the course is to provide students with basic skills to prepare, read and use financial statements. This course also aims to further prepare students for more advanced financial accounting courses as well as to help students become both sophisticated preparer and users of financial accounting information.
課程大綱 Course Description	This course is designed to provide you with an in-depth understanding of the subject covered by the material - fundamental financial accounting. The nature of this course is demanding and challenging. It is time-consuming for a college freshman to master the subject while trying to get used to the newly-started college life in the same time. To succeed, you need to put serious efforts outside of class. Come to each class prepared.
上課進度 Weekly Course Schedule	Date Content Reading 1. Feb 24 Introduction, Chapter 8 - Completing the Operating Cycle Chapter 8 2. Mar 2 Chapter 8 - Completing the Operating Cycle Chapter 8 3. Mar 9 Chapter 8 - Completing the Operating Cycle Chapter 8 4. Mar 16 Chapter 9 - Investments: Property, Plant, and Equipment and Intangible Assets Chapter 9 5. Mar 23 Chapter 9 - Investments: Property, Plant, and Equipment and Intangible Assets Chapter 9 6. Mar 30 Chapter 9 - Investments: Property, Plant, and Equipment and Intangible Assets Chapter 9 7. Apr 6 Mid-term Exam 1 8. Apr 13 Chapter 10 - Financing: Long-Term Liabilities Chapter 11 9. Apr 20 Chapter 10 - Financing: Long-Term Liabilities Chapter 11 10. Apr 27 Chapter 11 - Financing: Equity Chapter 12 11. May 4 Chapter 11 - Financing: Equity Chapter 12 12. May 11 Mid-term Exam 2 13. May 18 Chapter 12 - Investments: Debt and Equity Securities Chapter 13 14. May 25 Chapter 12 - Investments: Debt and Equity Securities Chapter 13 15. Jun 1 Chapter 13: Statement of Cash Flows Chapter 13 16. Jun 8 Chapter 13: Statement of Cash Flows Chapter 14 17. Jun 15 Chapter 14: Analyzing Financial Statements Chapter 14 18. Jun 22 Final Exam

教學方式 Instructional Method	<p>The course material is presented through a mix of class lecture, assigned readings and problems. You should maximize your understanding of the material by attending and participating in class lectures and discussions. To be successful, you are expected to do the followings:</p> <ol style="list-style-type: none"> <li>1. read the assigned readings and be prepared before you come to the class.</li> <li>2. arrive on time.</li> <li>3. be actively involved in class by asking questions and participating in discussions.</li> <li>4. review the assigned reading and attempt all homework problems after the class.</li> </ol> <p>After you have done everything you are expected to do and you still have difficulty with the material after we have discussed it in class, my office hours are available for you.</p>
課程要求 Course Requirements	<p>I expect you to come to each class meeting, but I will not take attendance on a regular basis. However, I will randomly take attendance just to get to know who are taking the course and the randomly taken attendance will be a reference to tell me who comes to class and who does not. Your term grade will be based on the midterm and final exams and quizzes. Midterm and final exams will be administered on scheduled date and quizzes should be taken during the TA sessions.</p> <p>Important Notes and Policies</p> <ol style="list-style-type: none"> <li>1. Exams must be taken as scheduled. No makeup exam will be given under any circumstance.</li> <li>2. Proper classroom manner at all times is expected.</li> <li>3. Turn off you cell-phone during the class time.</li> </ol>
評量方式 Evaluation	<p>Midterm exam 1----- 30%</p> <p>Midterm exam 2 ----- 30%</p> <p>Final exam (comprehensive) ----- 40%</p> <p>Total 100%</p>
教材及參考書目 Textbooks & Suggested Materials	<p>(1) Required Texts: Principal of Financial Accounting IFRS Edition 2015 by James D. Stice , Earl K. Stice, W. Steve Albrecht, Monte R. Swain, Rong-ruey Duh, and Audrey Wen-hsin Hsu (Cengage Learning, ISBN-10: 9814653845; ISBN-13: 9789814653848)</p> <p>(2) Supplementary Material: 鄭丁旺、汪泱若、黃金發、林宛瑩「初級會計學」12th edition, 2011.</p> <p>(3) Calculator: A calculator for homework and exams is recommended but not required.</p>
課程	
備註 Remarks	

申請教師簽章：



開課單位主管簽章：

會計系 俞洪昭  
系主任

105.5.26