

表二

104學年度商學院 英語授課課程大綱

<p>課程名稱 Course Title <input type="checkbox"/>模組 <input type="checkbox"/>個別</p>	<p>(中文)初級會計學(一) (英文) Fundamental Accounting(I)</p>
<p>課程目標 Course Objectives</p>	<p>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.</p>
<p>課程大綱 Course Description</p>	<p>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.</p>
<p>上課進度 Weekly Course Schedule</p>	<p>Date Content Reading 1. Sep 16 Introduction 2. Sep 23 Chapter 1 – Accounting Information: Users and Uses Chapter 1 3. Sep 30 Chapter 2 – Financial Statements: An Overview Chapter 2 4. Oct 7 Chapter 3 – The Accounting Cycle: The Mechanics of Accounting Chapter 3 5. Oct 14 Chapter 3 – The Accounting Cycle: The Mechanics of Accounting Chapter 3 6. Oct 21 Chapter 3 – The Accounting Cycle: The Mechanics of Accounting Chapter 3 7. Oct 28 Mid-term Exam 8. Nov 4 Chapter 4 – Completing the Accounting Cycle Chapter 4 9. Nov 11 Chapter 4 – Completing the Accounting Cycle Chapter 4 10. Nov 18 Chapter 5 – Internal Controls and Cash Chapter 5 11. Nov 25 Chapter 5 – Internal Controls and Cash Chapter 5 12. Dec 2 Mid-term Exam 13. Dec 9 Chapter 6 – Cash and Receivables Chapter 6 14. Dec 16 Chapter 6 – Cash and Receivables Chapter 6 15. Dec 23 Chapter 7 – Inventory and the Cost of Sales Chapter 7 16. Dec 30 Chapter 7 – Inventory and the Cost of Sales Chapter 7 17. Jan 6 Chapter 7 – Inventory and the Cost of Sales Chapter 7 18. Jan 13 Final Exam</p>

<p>教學方式 Instructional Method</p>	<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>								
<p>課程要求 Course Requirements</p>	<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>								
<p>評量方式 Evaluation</p>	<table> <tr> <td>Midterm exam 1-----</td> <td>30%</td> </tr> <tr> <td>Midterm exam 2 -----</td> <td>30%</td> </tr> <tr> <td>Final exam (comprehensive) -----</td> <td>40%</td> </tr> <tr> <td colspan="2">Total 100%</td> </tr> </table>	Midterm exam 1-----	30%	Midterm exam 2 -----	30%	Final exam (comprehensive) -----	40%	Total 100%	
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<p>教材及參考書目 Textbooks &amp; Suggested Materials</p>	<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>								
<p>課程 備註</p>									
<p>Remarks</p>									

申請教師簽章：



開課單位主管簽章：



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