

表二

104-1 學年度 商 學院 英語授課課程大綱

課程名稱 Course Title <input checked="" type="checkbox"/> 校組 <input type="checkbox"/> 個別	(中文) 初級會計學 (一)
	(英文) Fundamental Accounting (I)
課程目標 Course Objectives	1.To obtain a solid understanding of the basic accounting concepts 2.To be familiar with the financial reporting process and generate financial statements. 3.To interpret information presented in financial statements.
課程大綱 Course Description	1. Basic accounting concepts 2. The recording process 3. Adjusting accounts 4. The accounting cycle 5. Accounting for merchandising operations 6. Inventories 7. Cash and internal control 8. Accounting for receivables 9. Property, plant and equipment
上課進度 Weekly Course Schedule	Topic Chapter 1. Accounting in Action Chapter 2. The Recording Process Chapter 2. The Recording Process Chapter 3. Adjusting the Accounts Chapter 3. Adjusting the Accounts Midterm exam (I) Chapter 4. Completing the Accounting Cycle Chapter 4. Completing the Accounting Cycle Chapter 5. Accounting for Merchandising Operations Chapter 5. Accounting for Merchandising Operations Midterm exam (II) Chapter 6. Inventories Chapter 7. Internal Control and Cash Chapter 8. Accounting for Receivables Chapter 9. Plant Assets, Natural Resources, and Intangible Assets Final exam
教學方式 Instructional Method	The course includes lectures and tutorials. The lectures, class discussion, tutorials, homework and exercises provide students with comprehensive perspective learnin. Attendance at lectures and tutorials is required. Practicing more exercises and studying the supplementary Chinese text are highly recommended.
課程要求 Course Requirements	Midterm exam (I)..... 20% Midterm exam (II)..... 25% Final exam 30%

	Quizzes,assignments,class attendance..... 25%
評量方式 Evaluation	Midterm exam (I)..... 20% Midterm exam (II)..... 25% Final exam 30% Quizzes,assignments,class attendance..... 25%
教材及參考書目 Textbooks & Suggested Materials	Main text: Weygandt, Jerry J., Paul D. Kimmel, and Donald E. Kieso, 2012, Financial Accounting, IFRS Edition (2e), John Wiley & Sons Inc. Supplementary text: 鄭丁旺、汪泱若、黃金發，會計學原理與應用，第十二版
課程相關 連結網址 Course Website	
備註 Remarks	

申請教師簽章：

潘健民

開課單位主管簽章：

會計系
系主任 俞洪昭

104.5.27