

個別課程英文授課大綱

表單編號：QP-T02-07-11

保存年限：10年

課程名稱 Course Title	(中文) 初級會計學(二) (英文) Fundamental Accounting (II)		
授課教師 Instructor	Ling-Ching Chan	開課單位 Departments	Accounting
學分數 Credit(s)	3	修課對象 Target Students	First year undergraduate
課程目標 Course Objectives	The purpose of this course is to provide a fundamental coverage of accounting concepts, techniques of double entries and the preparation of financial statements. It serves as a framework to allow understanding of the structure and contents of the key financial statements of business organizations. The course also introduces students with basic costing techniques in order to facilitate managerial decision-making.		
課程大綱 Course Description	The course material contains eight main sections. <ol style="list-style-type: none"> 1. Current liabilities 2. Long-term liabilities 3. Accounting for corporations 4. Investments 5. Cash flow statement 6. Financial statement analysis 7. Cost concepts 8. Cost-volume-profit analyses 		
上課進度 Weekly Course Schedule	Week 1: Chapter 10. Liabilities Week 2: Chapter 10. Liabilities Week 3: Chapter 10. Liabilities (including Appendix E Time Value of Money) Week 4: Chapter 11. Corporations: Organization, Share Transactions, Dividends, and Retained Earnings Week 5: Chapter 11. Corporations: Organization, Share Transactions, Dividends, and Retained Earnings Week 6: Mid-session exam (I) Week 7: Chapter 11. Corporations: Organization, Share Transactions, Dividends, and Retained Earnings Week 8: Chapter 12. Investments Week 9: Chapter 12. Investments Week 10: Chapter 13. Statement of Cash Flows Week 11: Chapter 13. Statement of Cash Flows Week 12: Mid-session exam (II) Week 13: No class Week 14: Chapter 14. Financial Statement Analysis		

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	<p>Week 15: Chapter 14. Financial Statement Analysis</p> <p>Week 16: Introduction to Managerial Accounting</p> <p>Week 17: Cost-Volume-Profit</p> <p>Week 18: Final exam</p>
<p style="text-align: center;">教學方式 Instructional Method</p>	<p>The course is comprised of lectures and tutorials. Attendance at lectures and tutorials is compulsory. Students learn from lectures, class discussion, tutorials, and homework exercises, and by preparing other material. Personal study is supplemented by help which is readily available from the instructor and subject tutor. Examinations are part of the learning process. To this end the lecturer and tutor conduct tests in classes.</p>
<p style="text-align: center;">課程要求 Course Requirements</p>	<p>Pre-requisite: Fundamental Accounting (I)</p>
<p style="text-align: center;">評量方式 Evaluation</p>	<p>Mid-sessional exam (I)..... 25%</p> <p>Mid-sessional exam (II)..... 25%</p> <p>Final exam.....25%</p> <p>Quizzes and class participation..... 25%</p>
<p style="text-align: center;">教材及參考書目 Textbooks & Suggested Materials</p>	<p>Weygandt, Jerry J., Paul D. Kimmel, and Donald E. Kieso, 2010, Financial Accounting, IFRS Edition, John Wiley & Sons Inc.</p>
<p style="text-align: center;">課程相關 連結網址 Course Website</p>	
<p style="text-align: center;">備註 Remarks</p>	