

學年學期 Academic Year / Semester	101 學年度第 2 學期	Spring Semester, 2013
開課單位 Course Department	會計整開	Integrated Curriculum by Dept. of Accounting
課程名稱 Course Name	(中 Ch.)初級會計學 (二)	(英 Eng.)Fundamental Accounting (II)
授課教師 Instructor	詹凌菁	Chan Ling-Ching
職稱 Title	專任副教授	Associate Professor
學分數 No. of Credits	3.0	
修別 Type of Credit	必修	Required
先修科目 Prerequisite(s)	初級會計學 (一)	Fundamental Accounting (I)
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. By the end of the course, students will be able to interpret and analyze financial statements.

#### 課程大綱 Course Description

The course material contains eight main sections.

1. Plant and equipment assets
2. Natural resources and intangible assets
3. Current liabilities
4. Long-term liabilities
5. Accounting for corporations
6. Investments
7. Cash flow statement
8. Financial statement analysis

#### 上課進度 Class schedule

WeekDateTopic

- 1 2/21Chapter 9. Plant Assets, Natural Resources, and Intangible Assets
- 2 3/7Chapter 9. Plant Assets, Natural Resources, and Intangible Assets

- 3 3/14 Chapter 10. Liabilities
- 4 3/21 Chapter 10. Liabilities
- 5 3/28 Chapter 10. Liabilities (including Appendix E Time Value of Money)
- 6 4/11 Mid-sessional exam ( I )
- 7 4/18 Chapter 11. Corporations: Organization, Share Transactions, Dividends, and Retained Earnings
- 8 4/25 Chapter 11. Corporations: Organization, Share Transactions, Dividends, and Retained Earnings
- 9 5/2 Chapter 11. Corporations: Organization, Share Transactions, Dividends, and Retained Earnings
- 10 5/9 Chapter 12. Investments
- 11 5/16 Mid-sessional exam ( II )
- 12 5/23 Chapter 13. Statement of Cash Flows
- 13 5/30 Chapter 13. Statement of Cash Flows
- 14 6/6 Chapter 14. Financial Statement Analysis
- 15 6/13 Chapter 14. Financial Statement Analysis
- 16 6/20 Final exam

#### 教學方式 Teaching approach

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.

#### 教學助理工作項目 Teaching assistant tasks

Leading tutorials  
 Marking exams and designing quizzes  
 Exam/quiz proctor  
 Assistance in dealing with students queries

#### 課程要求/評分標準 Course requirements/Grading standards

Mid-sessional exam ( I )..... 25%  
 Mid-sessional exam ( II )..... 25%  
 Final exam .....25%  
 Quizzes and class participation ..... 25%

參考書目 Textbook & references

Main text:

Weygandt, Jerry J., Paul D. Kimmel, and Donald E. Kieso, 2012, Financial Accounting, IFRS Edition, John Wiley & Sons Inc.

Supplementary text:

鄭丁旺、汪泱若、黃金發、林宛瑩，會計學原理與應用，第十二版