

表二

105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(一)																								
	(英文) Fundamental Accounting (I)																								
課程目標 Course Objectives	<ul style="list-style-type: none"> • Describe the nature and purpose of accounting for business. • Comprehend accounting terminology and basic concepts underlying financial accounting. • Recognize that accounting is not a precise science but relies heavily on judgments and estimates. • Account for common elements of the financial statements and prepare simple financial statements. • Perform basic financial statement analysis and interpret financial reports. 																								
課程大綱 Course Description	This course is designed to provide a basic understanding of financial accounting and covers various financial accounting topics, including basic accounting theory, accounting principles, procedures to record business transactions, measurements of assets and liabilities and preparations for financial statements. More importantly, students will learn how accounting information assists financial statement users in facilitating their decision making.																								
上課進度 Weekly Course Schedule	<table border="1"> <thead> <tr> <th>Week</th> <th>Topic</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Introduction and Chapter 1 Accounting in Action</td> </tr> <tr> <td>2&3</td> <td>Chapter 1 Accounting in Action</td> </tr> <tr> <td>4&5</td> <td>Chapter 2 The Recording Process</td> </tr> <tr> <td>6</td> <td>Exam 1</td> </tr> <tr> <td>7&8</td> <td>Chapter 3 Adjusting the Accounts</td> </tr> <tr> <td>9&10</td> <td>Chapter 4 Completing the Accounting Cycle</td> </tr> <tr> <td>11</td> <td>Exam 2</td> </tr> <tr> <td>12&13</td> <td>Chapter 5 Merchandising Operations</td> </tr> <tr> <td>14&15</td> <td>Chapter 6 Inventories</td> </tr> <tr> <td>16&17</td> <td>Chapter 7 Fraud, Internal Control, and Cash</td> </tr> <tr> <td>18</td> <td>Final Exam</td> </tr> </tbody> </table>	Week	Topic	1	Introduction and Chapter 1 Accounting in Action	2&3	Chapter 1 Accounting in Action	4&5	Chapter 2 The Recording Process	6	Exam 1	7&8	Chapter 3 Adjusting the Accounts	9&10	Chapter 4 Completing the Accounting Cycle	11	Exam 2	12&13	Chapter 5 Merchandising Operations	14&15	Chapter 6 Inventories	16&17	Chapter 7 Fraud, Internal Control, and Cash	18	Final Exam
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教材及參考書目 Textbooks & Suggested Materials	<p>Prescribed: Weygandt, Kimmel, & Kieso, Financial Accounting: IFRS, 3rd Edition, Wiley. ISBN: 978-1-118-97808-5</p> <p>Supplementary: 會計學原理與應用 by 鄭丁旺、汪泱若、黃金發、林宛瑩 (第十二版)</p>																								

課程相關 連結網址 Course Website	TBA
備註 Remarks	

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宇 拓
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