

表二

## 104-2 學年度 商 學院 英語授課課程大綱

|  |  |
|--|--|
| <p>課程名稱<br/>Course Title</p>           | (中文) 初級會計學 (二)   |
|  | (英文) Fundamental Accounting (II)   |
| <p>課程目標<br/>Course Objectives</p>      | <p>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.</p>   |
| <p>課程大綱<br/>Course Description</p>     | <p>The course material contains eight main sections.</p> <ol style="list-style-type: none"> <li>1. Plant and equipment assets</li> <li>2. Natural resources and intangible assets</li> <li>3. Current liabilities</li> <li>4. Long-term liabilities</li> <li>5. Accounting for corporations</li> <li>6. Investments</li> <li>7. Cash flow statement</li> <li>8. Financial statement analysis</li> </ol>  |
| <p>上課進度<br/>Weekly Course Schedule</p> | <p>Topic<br/>Chapter 9. Plant Assets, Natural Resources, and Intangible Assets<br/>Chapter 9. Plant Assets, Natural Resources, and Intangible Assets<br/>Chapter 10. Liabilities<br/>Chapter 10. Liabilities(including Time Value of Money)<br/>Mid-session exam ( I )<br/>Chapter 11. Corporations: Organization, Share Transactions, Dividends, and Retained Earnings<br/>Chapter 11. Corporations: Organization, Share Transactions, Dividends, and Retained Earnings<br/>Chapter 11. Corporations: Organization, Share Transactions, Dividends, and Retained Earnings<br/>Chapter 12. Investments<br/>Mid-session exam ( II )<br/>Chapter 12. Investments<br/>Chapter 13. Statement of Cash Flows<br/>Chapter 13. Statement of Cash Flows<br/>Chapter 14. Financial Statement Analysis<br/>Chapter 14. Financial Statement Analysis<br/>Final exam</p> |
| <p>教學方式<br/>Instructional Method</p>   | Lectures and tutorials   |

|  |  |
|--|--|
| <p>課程要求<br/>Course Requirements</p>                        | <p>Mid-sessional exam ( I )..... 25%<br/> Mid-sessional exam ( II )..... 25%<br/> Final exam.....25%<br/> Quizzes, assignments, class attendance.....25%</p>   |
| <p>評量方式<br/>Evaluation</p>                                 | <p>Mid-sessional exam ( I )..... 25%<br/> Mid-sessional exam ( II )..... 25%<br/> Final exam.....25%<br/> Quizzes, assignments, class attendance.....25%</p>   |
| <p>教材及參考書目<br/>Textbooks &amp;<br/>Suggested Materials</p> | <p>Main text:<br/> Weygandt, Jerry J., Paul D. Kimmel, and Donald E. Kieso, 2012,<br/> Financial Accounting, IFRS Edition (2e), John Wiley &amp; Sons Inc.<br/> Supplementary text:<br/> 鄭丁旺、汪泱若、黃金發，林宛瑩，會計學原理與應用，第十一版</p> |
| <p>課程相關<br/>連結網址<br/>Course Website</p>                    |  |
| <p>備註<br/>Remarks</p>                                      |  |

申請教師簽章：俞洪昭 開課單位主管簽章：

會計系主任 俞洪昭

104.5.27