

**會計學甲一上**  
**九十六學年度第一學期**  
**國立台灣大學管理學院資管系**  
 任課教師:萬瑞霞

一、 教學目標：

This course is intended that you'll learn the language of business, or the language of financial decisions. The better you comprehend the language, the better you can manage the financial aspects of living. In this course, you will learn how economic activities are measured and reported, how to read and analyze financial statements for the helping of decision-making, and the nature of the transaction. Before the 1<sup>st</sup> Midterm, an introduction to accounting terminology and accounting procedures will be given. After that, accounting for important components of financial statements, for examples, inventories, cash and accounts receivable will be figured out in the Final-Exam.

二、 教科書：Financial Accounting 5<sup>th</sup> Edition by Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel

三、 參考書：李宗黎、林蕙貞，會計學新論第五版

四、 評分標準：

|                 |      |                     |      |
|-----------------|------|---------------------|------|
| Midterm I exam  | 15 % | 3 Quizzes           | 20 % |
| Midterm II exam | 20 % | Assignments         | 20%  |
| Final exam      | 20%  | Class participation | 5 %  |

五、 課程進度表：

| 日期    | 內容   | 章                    |
|-------|--|----------------------|
| 9/21  | Introduction   | ---                  |
| 9/28  | Why Accounting Matters   | Ch.1                 |
| 10/5  | Understanding the Recording Process                              | Ch.2                 |
| 10/12 | Adjusting Accounts Properly                                      | Ch.3                 |
| 10/19 | Adjusting Accounts Properly /<br>The Accounting Cycle Process    | Ch.3/4               |
| 10/26 | The Accounting Cycle Process                                     | Ch.4                 |
| 11/2  | The First Mid-term Exam  | Midterm I<br>Ch.1-4  |
| 11/9  | Accounting for Merchandisers                                     | Ch.5                 |
| 11/16 | Accounting for Merchandisers                                     | Ch.5                 |
| 11/23 | Accounting for Inventories                                       | Ch.6                 |
| 11/30 | Accounting for Inventories                                       | Ch.6                 |
| 12/7  | The Second Mid-term Exam   | Midterm II<br>Ch.5-6 |
| 12/14 | Generally Accepted Accounting Principles and Financial Reporting | Ch.7                 |
| 12/21 | Internal Control Systems and Cash                                | Ch.8                 |
| 12/28 | Receivables Accounting   | Ch.9                 |
| 1/4   | Receivables Accounting   | Ch.9                 |
| 1/11  | The Final Exam   | Final Exam<br>Ch.7-9 |