

**會計學甲一下**  
**九十六學年度第二學期**  
**國立台灣大學管理學院資管系**

任課教師：萬瑞霞 老師

**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.

**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：**

<b>Midterm I exam</b>	<b>15 %</b>	<b>3 Quizzes</b>	<b>20 %</b>
<b>Midterm II exam</b>	<b>20 %</b>	<b>Assignments</b>	<b>20%</b>
<b>Final exam</b>	<b>20%</b>	<b>Class participation</b>	<b>5 %</b>

**五、 課程進度表：**

週次	日期	章	內容
1	2 月 22 日	Ch.10	Property, Plant & Equipment, Natural Resource, & Plant Assets
2	2 月 29 日	Ch.10	Property, Plant & Equipment, Natural Resource, & Plant Assets
3	3 月 7 日	Ch.11	Accounting For Liabilities

4	3 月 14 日	Ch.11	Accounting For Liabilities
5	3 月 21 日	Ch.12	Corporate Structure and Transactions that Affect Equity
<b>6</b>	<b>3 月 28 日</b>	<b>Midterm I Ch.10/11</b>	
7	4 月 4 日	Holiday	
8	4 月 11 日	Ch.12	Corporate Structure and Transactions that Affect Equity
9	4 月 18 日	Ch.12	Corporate Structure and Transactions that Affect Equity
10	4 月 25 日	Ch.13	Accounting for Investments
11	5 月 2 日	Ch.13	Accounting for Investments
12	5 月 9 日	Ch.14	Cash Flow Statements
<b>13</b>	<b>5 月 16 日</b>	<b>Midterm II Ch.12/13</b>	
14	5 月 23 日	Ch.14	Cash Flow Statements
15	5 月 30 日	Ch.14/15	Cash Flow Statements / Analyzing Financial Statements
16	6 月 6 日	補充 1.	製造業會計
17	6 月 13 日	補充 2.	分批成本制&分步成本制
<b>18</b>	<b>6 月 20 日</b>	<b>Final exam Ch.14、15、補充 1&amp;2</b>	