

**☺Principles of Financial Accounting**  
**Department of Economics**  
**National Taiwan University**  
**Spring, 2009**

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**Class Meeting Times**

***Lecture:***

Tuesdays 3:30 pm- 6:20 pm 綜301

***Recitations:***

Fridays 3:30 pm-6:20 pm 綜301

**Course Description**

An introduction to financial accounting including a study of financial statements of business entities and the measurement and reporting of assets, liabilities, equity, revenues, expenses, and cash flows. Students will be exposed to the procedures and practices involved in recording and processing economic transactions in an accounting information system. The course is also intended to help students understand how business and economic information is generated in the accounting process.

**Course Objective**

1. Understand fundamental accounting concepts and objectives and interpret financial output.
2. Be able to organize, analyze and synthesize financial data. Understand and apply GAAP in preparation of the four primary financial statements.
3. Understand basic cost concepts and the use of accounting information in performance management.

**Course Materials**

***Textbook:***

Horngren and Harrison, Accounting, 7th Edition, 2007, Pearson Education International. (華泰)

***Recommended materials:***

1. 杜榮瑞、薛富井、蔡彥卿與林修葳，2007，會計學，三版(東華)
2. 劉順仁 財報就像一本故事書, 2007, 時報出版
3. 劉順仁 管理要像一部好電影, 2006, 時報出版
4. 劉順仁 決勝 - 在看不見的地方, 2008, 時報出版
- 5.

**Grading**

Your course grade will be determined as follows:

|                             |                  |
|-----------------------------|------------------|
| Quizzes                     | 10%              |
| Mid-term exam               | 35%              |
| Final Exam (comprehensive)  | 40%              |
| Final Presentation & Report | 15%              |
| Total                       | <hr/> 100% <hr/> |

***Quizzes:***

You will have two quizzes throughout the semester. Quizzes are given at the recitation sessions. If you miss a quiz, your final exam score will count for those points. No make up quizzes will be given regardless of the causes.

***Exams:***

The midterm examination accounts for 30% of your final grade, and the final examination accounts for 35% of your final grade. The exams are closed-book and closed-notes. You must get my authorization to be excused from an exam prior to the exam (or as soon after the exam as possible in the case of an unexpected emergency - written documentation required). An unauthorized absence from an exam will result in a grade of zero for the exam.

***Grading Disputes:***

Any questions regarding the grading of any exam or quiz during the semester must be brought to the attention of the teaching assistant and resolved within one week of individual scores being made available to the class. Final grades are based solely on each student's performance on exams, quizzes, recitation sessions, final representation, and class participation.

## **Course Outline**

(Subject to change if we fall behind or get ahead of schedule)

| <b>Week</b> | <b>Date</b> | <b>Topic</b>                         |
|-------------|-------------|--------------------------------------|
| 1           | 2/17        | Introduction                         |
| 2           | 2/24        | Ch.11                                |
| 3           | 3/03        | Ch.13                                |
| 4           | 3/10        | Ch.14                                |
| 5           | 3/17        | Ch.15                                |
| 6           | 3/24        | Ch.16                                |
| 7           | 3/31        | Ch.16 (Continued)                    |
| 8           | 4/07        | Ch.17                                |
| 9           | 4/14        | Ch.18 Intro to Management Accounting |
| 10          | 4/21        | Mid-Term Examination                 |
| 11          | 4/28        | Ch.19                                |
| 12          | 5/05        | Ch.24                                |
| 13          | 5/12        | Ch.21                                |
| 14          | 5/19        | Ch.22                                |
| 15          | 5/26        | Ch 23                                |
| 16          | 6/02        | Ch 25                                |
| 17          | 6/09        | Final Presentation                   |
| 18          | 6/16        | Final Examination                    |

