

會計學(甲) 一上 授課大綱

教學目標/Objectives

會計為商業語言，本課程旨在培養大一學生對商業行為之認識，學習如何正確的紀錄商業交易，彙整交易資訊，表達於各相關財務報表。除一般簿記技能與會計準則的介紹，本課程強調學生運用會計資訊，輔助相關決策的能力。

This course is aimed at first year student, to explain them the basic accounting concepts, the accounting process and the applications of accounting information. After this course, student should be able to interpret accounting information and utilize it in the financial decisions.

教科書/Textbook

Principles of Financial Accounting (11th edition), Reeve, Warren and Duchac. 高立圖書

評分標準/Grading

平時成績 40%；期中考 30%；期末考 30%

Assignments / Class Participation 40%；Mid-term Examination 30%；Final Examination 30%

教學進度/Timetable

Week	Topic	Textbook
1~2	Introduction to Accounting and Business	Ch 1
3~5	Analyzing Transactions	Ch 2
6~8	The Adjusting Process	Ch 3
9	<i>Mid-term Exam</i>	
10~11	Completing the Accounting Cycle	Ch 4
12~14	Accounting for Merchandising Businesses	Ch 6
15~16	Inventories	Ch 7
17	Sarbanes-Oxley and Internal Control	Ch 8
18	<i>Final-term Exam</i>	

