

## Kainan University Department of Accounting and Information

Syllabus for fall 2007

semester (fall/spring) year

Course Code No.	Course Title	Instructor	Subject	Level of Course	Credits	Hours per Week
100010541	Chinese: 會計學(上)	Ken Chao	<input checked="" type="checkbox"/> required <input type="checkbox"/> elective	Year: 1 Class: A	3	3
	English: Accounting	Course Prerequisites	None			
Teaching Goals and Content	The course is designed for students to gain knowledge in business accounting. The course also introduce to students how businesses use accounting information in making decisions, and will provide a framework for developing decision making skills					
Teaching Methods	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> practical training <input type="checkbox"/> discussion <input checked="" type="checkbox"/> question-and-answer <input type="checkbox"/> other (details _____)					
Grading and Evaluation Criteria	midterm __30%      final __40%      class participation __30% other _____% (details _____)					
Textbooks	(author, title, edition, publisher, place of publication, year of publication, pages covered)					
	Needles, Belverd E. & Powers, Marian, Financial Accounting; 9th edition; Houghton Mifflin Company, Boston, New York. 2007					

**Course Description (including outline and course schedule): Respect copyright. It is illegal to reproduce copyrighted publication**

Week 1	Uses of Accounting Information
Week 2	Uses of Financial Statements
Week 3	How to read annual report
Week 4	Analyzing business transactions
Week 5	Decision Making
Week 6	Measuring Business Income
Week 7	Closing entries
Week 8	Work sheet
Week 9	Midterm exam
Week 10	Financial reporting
Week 11	Financial Analysis
Week 12	The Annual Reports
Week 13	The Operating Cycle
Week 14	Merchandising Operations
Week 15	Inventories
Week 16	Cash
Week 17	Receivables
Week 18	Final exam

## Instructions:

- Teachers should fill out this form before the semester begins. After it has been verified by the curriculum committee, the original should be given to the office of curriculum planning and a copy to the head of the department to which the course belongs. In addition, the teacher should explain this syllabus to students at the beginning of a semester.
- This form was approved by the curriculum committee on April 23, 2002.

會計系陳國嘉  
主任

signature of the convener of the curriculum committee

Kenneth Chao

signature of the teacher



課務組郭惠姍  
辦事員