

KAINAN UNIVERSITY SY 2005-2005 FALL

DEPT. OF TRHM COURSE SYLLABUS

科目代碼	科目名稱	授課教師	修別	開課年級	學分數	每週時數
	中文： 初級會計學 (上)	PI-CHUN, LEE	Required	1 年 B, C 班	3學分	3hrs.
	英文：Financial Accounting	先修課程		無		
Teaching Aims and Contents	Business is an exciting process and accounting is the perfect window through which we see the effects of economics. Due to the fact that accounting aids the comprehension of economic events and is associated on simple principles, this class introduces concepts including the crucial basis of accounting that underlies the balance sheet, income statement and statement of cash flows.					
Course	Besides the class meeting, at least one-third of the class sessions focus on the exercises from the textbook presented. Students need to attend the classes to master the subject.					
Grading	Midterm exam(30%) Final exam (30%) Class participation(40%, includes tests in class and homeworks)					
Textbook	初級會計學 (鄭丁旺, 黃金發, 江泱若等著)					
Course Outline and Schedule :						
第一週 94/9/19(一) Course Description, Introduction to Accounting and Business, Syllabuses, Course Description.						
第二週 9/26 Analyzing Transactions						
第三週 10/03 The Matching and Adjusting Concept						
第五週 10/17 The Matching and Adjusting Concept						
第六週 10/24 Completion Process of the Accounting Cycle						
第七週 10/31 Accounting Systems and Internal Controls						
第八週 11/07 Accounting for Business Merchandising						
第九週 11/14 Cash						
第十週 11/21 Mid-term Exam						
第十一週 11/28 Receivables						
第十二週 12/05 Inventory						
第十三週 12/12 Inventory						
第十四週 12/19 Fixed Assets						
第十五週 12/26 Fixed Assets						
第十六週 01/02 Intangible Assets						
第十七週 01/09 Natural Resources						
第十八週 01/16 Final Exam						
說明：1.授課教師於學期前填寫本表，經課程委員會審核後，影印分送給教師所屬課程委員會召集人，授課班級所屬系、所及教務處課務組；並於開始上課時，將本內容向學生說明。2.本表於91.4.23第四次校課程委員會討論通過。						

課程委員會召集人：

觀光系 陳桓敦 主任

授課教師：李碧純

務組
94.10.21
收文章