☐ **Fall**

Kainan University　■ **Spring**　**Department of Business Administration Course Schedule**

CRN	Course title	Instructor	Subject	grade	Credits	Hours per week
101010202 101011020	**Chinese**：會計學(下)	汪昭伶	■ **required** ☐ **elective**	1年　　班	3	3
	English：Accounting（Ⅱ）	**Course prerequisites**	Accounting（Ⅰ）			

Teaching goal and content	This course provides a theoretical survey on the measurements of Balance Sheet items and related to disclosures in Financial Reporting
Teaching Methods	■Lecture。　■practical training。■discussion。 ■question-and-answer。　☐others（　　　）。
Grading and evaluation criteria	midterm 30%　。final 40%　。Class participation30%　。 others（　　　）grade☐☐%　。
Textbooks	(Author、Title、edition、publisher、publishing place、publishing year、from page to page in sequence)。 1.李宗黎、林蕙眞 『會計學─理論與應用』　證業出版社 2.Reference Republic of China Statements of Financial Accounting Standards (Financial Accounting Standards Committee of the Accounting Research and Development Foundation of the Republic of China)

Subject introduction (including outline and course schedule)：

Week1 (3/2) Principles of Accounting course review

Week2-3 (3/9; 3/16) Ch9 Long-Lived Assets and Depreciation

Week4-5 (3/23; 3/30) Ch10 GAAP

Week6 (4/6) no class

Week7-8 (4/13; 4/20) Ch11 Partnership

Week9 (4/27) Mid-term exam

Week10-12 (5/4; 5/11; 5/18) Ch12-13 Stockholders' Equity

Week13-14 (5/25; 6/1) Ch14 Long-Term Liabilities

Week15-16 (6/8; 6/15) Ch15-16 Investments

Week17 (6/22) Ch17 Statement of Cash Flows

Instruction：

1. The teacher fills in this form before the semester beginning. After verified by the curriculum committee, this form should be copied to give to the conveners who is belong to the same department, the department which the class is belong to, and the office of curriculum planning. Besides, the teacher explains this syllabus to students at the beginning of a semester.

2. This form is approved by the curriculum committee at the forth time on April 23rd, 2002

Convener of the curriculum committee：　　　　　　　　　　**Teacher：**汪昭伶