☐ Fall

## Kainan University

Spring

Department of Business Administration Course Schedule

CRN	Course title	Instructor	Subject	grade	Credits	Hours
						per week
101010202	Chinese:會計學(下)		required	1年 班	3	3
			elective	1 — AT		
101011020	English : Accounting					
	(11)	prerequisites	Accounting (I)			
Teaching goal	This course provides a theoretical survey on the measurements of Balance Sheet					
and content	items and related to disclosures in Financial Reporting					
Teaching	■Lecture • ■ practical training • ■ discussion •					
Methods	question-and-answer •others ( ) •					
Grading and	midterm 30% • final 40% • Class participation 30% •					
evaluation	others ( ) grade \_\% \circ \					
criteria	others ( ) grade					
	(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』 証業出版社					
	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 23<sup>rd</sup>, 2002 2. This form is appro-

Teacher: 汪昭伶