

開南管理學院 91 年度第 2 學期 會計學系

學系科目教學計劃表

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 (下)	李仁勇	●必修 □選修	夜1年班	4	4
	英文：Introduction of Financial Accounting	先修課程				
教學目標與內容	The purpose of help students to understand the financial accounting theory and practice, and it prepares students for advanced study, professional examinations, and the successful and ethical pursuit of the their careers in accounting or business.					
實施方法	●講解法。 ●實作法。□討論法。 □演習法。□問答法。 □其他()。					
評量方式	期中測驗 35%。期末測驗 35%。平時成績 30%。其他()成績□□%。					
授課使用及參考書籍	(請按作者、書名、版別、出版商、發行地、出版年份、起訖頁數順序填寫)。					
	Accounting Principles / 6 th, by WEYGANDT · KIESO · KIMMEL					
科目簡介(可含大綱及教學進度)：						
Week	Date	Topic				
1	2/14	Chapter11: Current Liabilities and Payroll Accounting				
2	2/20,21	Chapter11: Current Liabilities and Payroll Accounting				
3	2/27	Chapter12: Accounting Principles				
4	3/6,7	Chapter13: Accounting for Partnerships				
5	3/13,14	Chapter13: Accounting for Partnerships				
6	3/20,21	Chapter14: Corporation: Organization & Capital Stock Transactions				
7	3/27,28	Chapter14: Corporation: Organization & Capital Stock Transactions				
8	4/3,4	Chapter15: Corporation: Dividends, Retained Earnings & Incoming Reporting				
9	4/10,11	Chapter15: Corporation: Dividends, Retained Earnings & Incoming Reporting				
10	4/17,18	Mid-term Exam				
11	4/24,25	Chapter16: Long-Term Liabilities				
12	5/1,2	Chapter16: Long-Term Liabilities				
13	5/8,9	Chapter17: Investments				
14	5/15,16	Chapter17: Investments				
15	5/22,23	Chapter18: The Statement of Cash Flow				
16	5/29,30	Chapter18: The Statement of Cash Flow				
17	6/5,6	Chapter 19: Financial Statement Analysis				
18	6/12,13	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：

林月珠

授課教師：李仁勇