

開南大學 96 年度第 1 學期國際行銷學系、所、中心科目教學計劃表

課程編號	1 0 B 0 1 0 0 2 1	<input checked="" type="checkbox"/> 必修 <input type="checkbox"/> 選修	授課教師：林基煌 老師
班次	01		開課系所：國際行銷學系
課程名稱(中文)		學分數	課程名稱(英文)
會計學(上)		3	Accounting (1)
教學目標 與內容	目標：學習本課程後，將會了解會計學的意義、功能、與內容，並熟悉會計程序、會計循環、及各項會計科目的實作方式。 內容：會計概論、會計循環、買賣業會計、現金、應收款項、存貨、進銷存交易循環。		
實施方法	<input checked="" type="checkbox"/> 講解法 <input checked="" type="checkbox"/> 實作法 <input checked="" type="checkbox"/> 討論法 <input checked="" type="checkbox"/> 演習法 <input checked="" type="checkbox"/> 問答法 <input type="checkbox"/> 其他_____		
評量方式	期中測驗 30% 期末測驗 30% 平時成績 40% 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)。 馬君梅等，會計學理論與實務上冊，二版，新陸書局，台北，民 94 年。		

科目簡介(含課程大綱及教學進度)：

1. 會計基本概論 12 to 19 Sep., 2007
2. 會計制度 26 Sep to 10 Oct
3. 會計循環(一)(二)(三) 17 Oct to 7 Nov
4. 買賣業會計 14 to 21 Nov
5. 現金 21 to 28 Nov
6. 應收款項 28 Nov to 5 Dec
7. 存貨 5 to 12 Dec
8. 進銷存交易循環(一)(二) 19 Dec to 9 Jan. 2008

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：




授課教師：林基煌




Kainan University Department of International Marketing

Syllabus for Accounting (I)

semester (fall/spring)

year

Course Code No.	Course Title	Instructor	Subject	Level of Course	Credits	Hours per Week
10B010021	Chinese:會計學上	Prof. Chihuang Lin	<input checked="" type="checkbox"/> required <input type="checkbox"/> elective	Year: 1 Class: 1	3	3
	English: Accounting(I)	Course Prerequisites	None			
Teaching Goals and Content	Goal: After studying this course, students will understand the meaning, function, and content of Accounting; and familiar with the operation of accounting procedure and accounting cycle, and are able to analyze and record firms' transactions. Content: Overview of accounting, accounting cycle, merchandise accounting, cash, receivables, inventory, etc.					
Teaching Methods	<input checked="" type="checkbox"/> lectures <input checked="" type="checkbox"/> practical training <input checked="" type="checkbox"/> discussion <input checked="" type="checkbox"/> question-and-answer <input type="checkbox"/> other (details _____)					
Grading and Evaluation Criteria	midterm 30% final 30% class participation 40% other _____% (details _____)					
Textbooks	(author, title, edition, publisher, place of publication, year of publication, pages covered) C. M. Ma, et al, Accounting theory and practice (1), 2 nd ed., Formosa, Taipei, 2005					

Course Description (including outline and course schedule):

1. Overview of Accounting 12 to 19 Sep 2007
2. Accounting system 26 Sep to 10 Oct
3. Accounting cycle(1)(2)(3) 17 Oct to 7 Nov
4. Merchandise accounting 14 to 21 Nov.
5. Cash 21 to 28 Nov
6. Receivables 28 Nov to 5 Dec
7. Inventory 5 to 12 Dec.
8. Operating cycle 19 Dec to 9 Jan 2008

Instructions:

1. 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.
2. This form was approved by the curriculum committee on April 23, 2002.

國行系高立箴
主任



課務組郭惠姍
辦事員

Chihuang Lin

課務組
96.9.10
收文章

signature of the convener of the curriculum committee

signature of the teacher