

開南管理學院 91 年度第 2 學期 資訊管理學系

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 2 年 班 | 3 | 3 |
| | 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 linking up with information technology | | | | | |
| 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：

授課教師：李仁勇

林月珠