

開南大學 九十五年 度第一 學期 會計資訊 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(上)	方顯光 Kevin Fang	<input checked="" type="checkbox"/> 必修 <input type="checkbox"/> 選修	International	3	3
	英文：Beginning Accounting	先修課程				
教學目標與內容	Accounting is the process of gathering, compiling, and reporting the financial history of an organization. Accounting's financial history is distinguished by the use of economic concepts, accounting conventions, and institutional pressures that guide its construction.					
實施方法	<input checked="" type="checkbox"/> Lecture ◦ <input checked="" type="checkbox"/> Pactice ◦ <input checked="" type="checkbox"/> Exercise ◦ <input checked="" type="checkbox"/> Discussion					
評量方式	Mid-term 30 % ◦ Final-exams 40 % ◦ Quizzes 30 % ◦					
授課使用及參考書籍	Financial Accounting 2 nd Edition Author: Antle & Garstka					
<p>本學期初級會計學之課程大綱與教學進度：</p> <ol style="list-style-type: none"> 1. Introduction to Financial Accounting 2. Balance Sheet Concepts: Assets, Liabilities, and Equities 3. Income Statement Concepts: Income, Revenues, and Expenses 4. Statement of Cash Flows: Operating, Investing, and Financing Activities 5. Using the Accounting Framework: America Online, Inc. 6. Economic Concepts: Behind the Accounting Numbers 7. Financial Statement Analysis: Connecting Economic Concepts to Accounting Reports 8. Accounts Receivable 9. Inventories 10. Marketable Securities 11. Long-Lived Assets 12. Long-Term Liabilities 13. Equities 14. Income Taxes 15. Active Investments in Corporations 16. Financial Statement Analysis and the Valuation of Common Stock 						
<p>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。</p>						

課程委員召集人：

授課教師：方顯光 Kevin Fang

