

Fall  
 Spring

Kainan University      Spring Department of Accounting Course Schedule

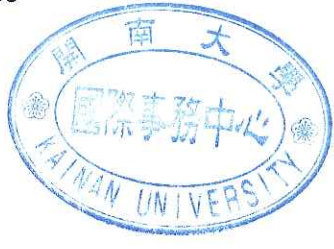
CRN	Course title	Instructor	Subject	grade	Credits	Hours per week
ZHP120042	Chinese : 會計學	Hsien-Kuang Fang	<input checked="" type="checkbox"/> required <input type="checkbox"/> elective	International	3	3
	English : Accounting	Course prerequisites				
<b>Teaching goal and content</b>	Accounting is the 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.					
<b>Teaching Methods</b>	<input checked="" type="checkbox"/> Lecture ◦ <input checked="" type="checkbox"/> practical training ◦ <input checked="" type="checkbox"/> discussion ◦ <input type="checkbox"/> question-and-answer ◦ <input type="checkbox"/> others (    ) ◦					
<b>Grading and evaluation criteria</b>	midterm 30% ◦ final 40% ◦ Class participation 30% ◦ others (    ) grade <input type="checkbox"/> <input type="checkbox"/> % ◦					
<b>Textbooks</b>	(Author ◦ Title ◦ edition ◦ publisher ◦ publishing place ◦ publishing year ◦ from page to page in sequence) ◦					
	Financial Accounting 2 <sup>nd</sup> Edition Author: Antle & Garstka					
<b>Subject introduction (including outline and course schedule) :</b>						
<ol style="list-style-type: none"> <li>1. Introduction to Financial Accounting</li> <li>2. Balance Sheet Concepts: Assets, Liabilities, and Equities</li> <li>3. Income Statement Concepts: Income, Revenues, and Expenses</li> <li>4. Statement of Cash Flows: Operating, Investing, and Financing Activities</li> <li>5. Using the Accounting Framework: America Online, Inc.</li> <li>6. Economic Concepts: Behind the Accounting Numbers</li> <li>7. Financial Statement Analysis: Connecting Economic Concepts to Accounting Reports</li> <li>8. Accounts Receivable</li> <li>9. Inventories</li> <li>10. Marketable Securities</li> <li>11. Long-Lived Assets</li> <li>12. Long-Term Liabilities</li> <li>13. Equities</li> <li>14. Income Taxes</li> <li>15. Active Investments in Corporations</li> <li>16. Financial Statement Analysis and the Valuation of Common Stock</li> </ol>						

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

Convener of the curriculum committee :

Teacher : 方顯光



課務組

98.4.24

課務組 郭惠文