

學年學期 99 學年度第 1 學期  
開課單位 會計整開  
課程名稱 (中)初級會計學(一)  
(英)Fundamental Accounting (I)  
授課教師 詹凌菁 職稱專任 助理教授  
學分數 3.0  
修別 必修  
先修科目

### 課程目標

The course is designed to develop awareness and understanding of the role of accounting in business organizations introduce the basic mechanism of financial accounting and equip students with double entries techniques and the preparation of financial statements. By the end of the course students will be able to articulate the basic principles of financial accounting and demonstrate an understanding of the structure and contents of the key financial statements of business organizations.

### 課程大綱

The course material contains ten main sections.

1. Introduction to Accounting
2. The recording process
3. Adjusting accounts
4. The accounting cycle
5. Accounting for merchandising operations
6. Inventories
7. Cash and internal control
8. Accounting for receivables
9. Plant and equipment assets
10. Natural resources and intangible assets

### 上課進度

1. Chapter 1. Accounting in Action
2. Chapter 2. The Recording Process
3. Chapter 3. Adjusting the Accounts
4. Chapter 4. Completing the Accounting Cycle
5. Chapter 5. Accounting for Merchandising Operations
6. Chapter 5. Accounting for Merchandising Operations
7. Mid-session exam ( I )

8. Chapter 6. Inventories
9. Chapter 6. Inventories
10. Chapter 8. Internal Control and Cash
11. Mid-sessional exam ( II )
12. Chapter 9. Accounting for Receivables
13. Chapter 9. Accounting for Receivables
14. Chapter 10. Plant Assets Natural Resources and Intangible Assets
15. Chapter 10. Plant Assets Natural Resources and Intangible Assets
16. Chapter 10. Plant Assets Natural Resources and Intangible Assets
17. Final exam

### 教學方式

The course is comprised of lectures and tutorials. Attendance at lectures and tutorials is compulsory. Students learn from lectures class discussion tutorials and homework exercises and by preparing other material. Personal study is supplemented by help which is readily available from the instructor and subject tutor. Examinations are part of the learning process. To this end the lecturer and tutor conduct tests in classes.

### 教學助理工作項目

Leading tutorials  
 Marking exams and designing quizzes  
 Exam/quiz proctor  
 Assistance in dealing with students queries

### 課程要求/評分標準

Mid-sessional exam ( I )..... 25%  
 Mid-sessional exam ( II )..... 25%  
 Final exam .....25%  
 Quizzes and class attendance ..... 25%

### 參考書目

Main text:

Weygandt Jerry J. Donald E. Kieso and Paul D. Kimmel 2010 Accounting Principles 11th ed. John Wiley & Sons Inc.

Supplementary text:

鄭丁旺、汪泱若、黃金發，民國九十八年，會計學原理，第十一版