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開課班級：四財金學士學程一A

授課老師：潘璟靜

學分數：3

課程大綱：

本課程之目標在於使學生瞭解財務會計及財務報表之重要性，目標在使學生瞭解會計報表之內涵及其分析方法，並瞭解如何運用財務報表進行企業決策。主要內容包括會計報表與企業決策、投資、融資決策與資產負債表、營運決策與損益表、調整程序、會計科目之闡釋與報告以及財務報表分析等。

outline:

The goals of this course are as follows: 1.To introduce to the students the importance of financial accounting and financial statements. 2.To help students learn how the investing, financing and operating decisions are reflected in the financial statements. 3.To help students understand how to apply these statements to business decisions. The major contents include financial statements and business decisions, investing and financing decisions and the balance sheet, operating decisions and the income statement, the adjustment process, reporting and interpreting assets, liabilities, sales, costs, owners' equity and financial statements analysis.

教學型態：

課堂教學

成績考核方式：

平時成績:100%

期中考:%

期末考:%

其它:缺課一次扣期末成績3分%

本科目教學目標：

參考書目：

Financial Accounting- IFRS Edition Weygandt, Kimmel, Kieso



## 課程進度表：

| 週次  | 起訖月日        | 授課單元(內容)  | 備註   |
|-----|-------------|---|--|
| 第1週 | 9.08~9.15   | 第1週：Introduction 1.Explain what accounting is.<br>2.Identify the users and uses of accounting.<br>3.Understand why ethics is a fundamental business concept.<br>4.Explain accounting standards and the measurement principles.<br>5.Explain the monetary unit assumption and the economi            | 8日正式上課。8~12日課程加退選，轉學(系)生、復學生及延修生選課，雙主修、輔系申請，12日申辦抵免學分截止日 |
| 第2週 | 9.15~9.22   | 第2週：Accounting in action 1.Explain what accounting is.<br>2.Identify the users and uses of accounting.<br>3.Understand why ethics is a fundamental business concept.<br>4.Explain accounting standards and the measurement principles.<br>5.Explain the monetary unit assumption and the economi    |  |
| 第3週 | 9.22~9.29   | 第3週：The recording process 1.Explain what an account is and how it helps in the recording process.<br>2.Define debits and credits and explain their use in recording business transactions.<br>3.Identify the basic steps in the recording process.<br>4.Explain what a journal is and how it he     | 28日(日)孔子誕辰紀念日/教師節(放假),29日(一)補假                           |
| 第4週 | 9.29~10.06  | 第4週：The recording process 1.Explain what an account is and how it helps in the recording process.<br>2.Define debits and credits and explain their use in recording business transactions.<br>3.Identify the basic steps in the recording process.<br>4.Explain what a journal is and how it he     | 29日成績優異提前畢業者提出申請截止日                                      |
| 第5週 | 10.06~10.13 | 第5週：Adjusting the accounts 1.Explain the time period assumption.<br>2.Explain the accrual basis of accounting.<br>3.Explain the reasons for adjusting entries.<br>4.Identify the major types of adjusting entries.<br>5.Prepare adjusting entries for deferrals.<br>6.Prepare adjusting entries for | 6日(一)中秋節(放假)，10日(五)國慶日(放假)                               |
| 第6週 | 10.13~10.20 | 第6週：Adjusting the accounts 1.Explain the time period assumption.  | 14日學生宿舍安全輔導暨複合式防災疏散演練。18日多                               |



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|------|-------------|---|-------------------------------|
|      |             | 2.Explain the accrual basis of accounting.<br>3.Explain the reasons for adjusting entries.<br>4.Identify the major types of adjusting entries.<br>5.Prepare adjusting entries for deferrals.<br>6.Prepare adjusting entries for   | 益測驗                           |
| 第7週  | 10.20~10.27 | 第7週：Completing the accounting cycle<br>1.Prepare a worksheet.<br>2.Explain the process of closing the books.<br>3.Describe the content and purpose of a post-closing trial balance.<br>4.State the required steps in the accounting cycle.<br>5.Explain the approaches to preparing correcting entries.<br>6.Ide      | 24日(五)補假，25日(六)光復暨古寧頭大捷日(放假)。 |
| 第8週  | 10.27~11.03 | 第8週：Completing the accounting cycle<br>1.Prepare a worksheet.<br>2.Explain the process of closing the books.<br>3.Describe the content and purpose of a post-closing trial balance.<br>4.State the required steps in the accounting cycle.<br>5.Explain the approaches to preparing correcting entries.<br>6.Ide      | 30日校課程委員會                     |
| 第9週  | 11.03~11.10 | 第9週：Accounting for merchandising operations<br>1.Identify the differences between service and merchandising companies.<br>2.Explain the recording of purchases under a perpetual inventory system.<br>3.Explain the recording of sales revenues under a perpetual inventory system.<br>4.Explain the steps in the ac  | 3~9日期中考試                      |
| 第10週 | 11.10~11.17 | 第10週：Accounting for merchandising operations<br>1.Identify the differences between service and merchandising companies.<br>2.Explain the recording of purchases under a perpetual inventory system.<br>3.Explain the recording of sales revenues under a perpetual inventory system.<br>4.Explain the steps in the ac | 13日教務會議,16日教師期中成績上網登錄截止日      |
| 第11週 | 11.17~11.24 | 第11週：Inventories<br>1.Describe the steps in determining inventory quantities.<br>2.Explain the accounting for inventories and apply the inventory cost flow methods.<br>3.Explain the financial effects of the inventory  |                               |



|      |             |  |   |
|------|-------------|--|---|
|      |             | cost flow assumptions.<br>4.Explain the lower-of-cost-or-net rea   |   |
| 第12週 | 11.24~12.01 | 第12週：Inventories<br>1.Describe the steps in determining inventory quantities.<br>2.Explain the accounting for inventories and apply the inventory cost flow methods.<br>3.Explain the financial effects of the inventory cost flow assumptions.<br>4.Explain the lower-of-cost-or-net rea                      | 24~28體育運動週。24日校園路跑。27日運動大會夜間開幕，28日運動大會活動，29日101週年校慶活動日，照常上班 |
| 第13週 | 12.01~12.08 | 第13週：Fraud, internal control, and cash<br>1.Define fraud and internal control.<br>2.Identify the principles of internal control activities.<br>3.Explain the applications of internal control principles to cash receipts.<br>4.Explain the applications of internal control principles to cash disbursements. |   |
| 第14週 | 12.08~12.15 | 第14週：Fraud, internal control, and cash<br>1.Define fraud and internal control.<br>2.Identify the principles of internal control activities.<br>3.Explain the applications of internal control principles to cash receipts.<br>4.Explain the applications of internal control principles to cash disbursements. | 12日申請停修課程截止日  |
| 第15週 | 12.15~12.22 | 第15週：Accounting for receivables<br>1.Identify the different types of receivables.<br>2.Explain how companies recognize accounts receivable.<br>3.Distinguish between the methods and bases companies use to value accounts receivable.<br>4.Describe the entries to record the disposition of accounts         |   |
| 第16週 | 12.22~12.29 | 第16週：Accounting for receivables<br>1.Identify the different types of receivables.<br>2.Explain how companies recognize accounts receivable.<br>3.Distinguish between the methods and bases companies use to value accounts receivable.<br>4.Describe the entries to record the disposition of accounts         | 22日校務會議。25日行憲紀念日(放假)  |
| 第17週 | 12.29~1.05  | 第17週：Plant assets, Natural Resources, and intangible assets<br>1.Describe how the historical cost principle applies to plant assets.<br>2.Explain the concept of depreciation and how to compute it.   | 1日(四)開國紀念日(放假)  |



|      |           |  |                      |
|------|-----------|--|----------------------|
|      |           | 3.Distinguish between revenue and capital expenditures, and explain the entries for each.<br>4.Explain how to account for th   |                      |
| 第18週 | 1.05~1.12 | 第18週：Plant assets, Natural Resources, and intangible assets<br>1.Describe how the historical cost principle applies to plant assets.<br>2.Explain the concept of depreciation and how to compute it.<br>3.Distinguish between revenue and capital expenditures, and explain the entries for each.<br>4.Explain how to account for th | 5~11日期末考試，10~11日學生退宿 |