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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:80%

期中考:10%

期末考:10%

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 (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	2.22~3.01	第1週：Plant Assets, Natural Resources, and Intangible Assets Describe how the historical cost principle applies to plant assets. Explain the concept of depreciation and how to compute it. Distinguish between revenue and capital expenditures, and explain the entries for each. Explain how to account for the dispos	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	3.01~3.08	第2週：Plant Assets, Natural Resources, and Intangible Assets Compute periodic depletion of extractable natural resources. Explain the basic issues related to accounting for intangible assets. Indicate how plant assets, natural resources, and intangible assets are reported.	
第3週	3.08~3.15	第3週：Liabilities Explain a current liability, and identify the major types of current liabilities. Describe the accounting for notes payable. Explain the accounting for other current liabilities.	28日(日)孔子誕辰紀念日/教師節(放假),29日(一)補假
第4週	3.15~3.22	第4週：Liabilities Explain why bonds are issued, and identify the types of bonds. Prepare the entries for the issuance of bonds and interest expense.	29日成績優異提前畢業者提出申請截止日
第5週	3.22~3.29	第5週：Liabilities Describe the entries when bonds are redeemed. Describe the accounting for long-term notes payable. Identify the methods for the presentation and analysis of non-current liabilities.	6日(一)中秋節(放假)，10日(五)國慶日(放假)
第6週	3.29~4.05	第6週：Corporations: Organization, Share Transactions, Dividends, and Retained Earnings Identify the major characteristics of a corporation. Record the issuance of ordinary shares. Explain the accounting for treasury shares. Differentiate preference shares from ordinary shares.	14日學生宿舍安全輔導暨複合式防災疏散演練。18日多益測驗
第7週	4.05~4.12	第7週：Corporations: Organization, Share Transactions, Dividends, and Retained Earnings Prepare the entries for cash dividends	24日(五)補假，25日(六)光復暨古寧頭大捷日(放假)。



		and share dividends. Identify the items reported in a retained earnings statement. Prepare and analyze a comprehensive equity section.	
第8週	4.12~4.19	第8週：Corporations: Organization, Share Transactions, Dividends, and Retained Earnings Prepare the entries for cash dividends and share dividends. Identify the items reported in a retained earnings statement. Prepare and analyze a comprehensive equity section.	30日校課程委員會
第9週	4.19~4.26	第9週：考試；	3~9日期中考試
第10週	4.26~5.03	第10週：Investments Discuss why corporations invest in debt and share securities. Explain the accounting for debt investments. Explain the accounting for share investments.	13日教務會議,16日教師期中成績上網登錄截止日
第11週	5.03~5.10	第11週：Investments Describe the use of consolidated financial statements. Indicate how debt and share investments are reported in financial statements. Distinguish between short-term and long-term investments.	
第12週	5.10~5.17	第12週：Statement of Cash Flows Indicate the usefulness of the statement of cash flows. Distinguish among operating, investing, and financing activities. Prepare a statement of cash flows using the indirect method. Analyze the statement of cash flows.	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	5.17~5.24	第13週：Statement of Cash Flows Indicate the usefulness of the statement of cash flows. Distinguish among operating, investing, and financing activities. Prepare a statement of cash flows using the indirect method. Analyze the statement of cash flows.	
第14週	5.24~5.31	第14週：Statement of Cash Flows Indicate the usefulness of the statement of cash flows. Distinguish among operating, investing, and financing activities. Prepare a statement of cash flows using the indirect method. Analyze the statement of cash flows.	12日申請停修課程截止日



第15週	5.31~6.07	第15週：Financial Statement Analysis Discuss the need for comparative analysis. Identify the tools of financial statement analysis.	
第16週	6.07~6.14	第16週：Financial Statement Analysis Explain and apply horizontal analysis. Describe and apply vertical analysis. Identify and compute ratios used in analyzing a firm ' s liquidity, profitability, and solvency.	22日校務會議。25日行憲紀念日(放假)
第17週	6.14~6.21	第17週：Financial Statement Analysis Understand the concept of earning power, and how discontinued operations are presented. Understand the concept of quality of earnings.	1日(四)開國紀念日(放假)
第18週	6.21~6.28	第18週：考試；	5~11日期末考試，10~11日學生退宿