COURSE SYLLABUS

Accounting I

會計學(一)

Department of Finance, National Chung Cheng University

Fall 2025

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Course Description and Objective

This course is a one year (two semesters) learning program designed for beginning students to gain the ability to understand, speak and write the language of accounting and finance. Therefore, this course will introduce the basic concepts of accounting principles, discuss the accounting techniques for preparing financial statements, and develop the understanding of the links among accounting information, financial statements, investment analysis and business decisions.

By the end of this course, students should be comfortable on (1) calculating accounting numbers and recording the accounting transactions on financial reports, (2) organizing the operating, investing, and financing activities of the company, (3) interpreting financial statements, and (4) using the accounting information to evaluate firm performance and risk.

Textbooks and Related References

Required Textbooks:

Financial Accounting, Weygandt J. J., P. D.Kimmel, and D. E. Kieso. John Wiley & Sons, Inc., IFRS 5e, Wiley Custom Edition (滄海書局代理)

Other Reference Books:

會計學原理與應用(上冊) 鄭丁旺、汪泱若、黃金發、林宛瑩，第14版，自行出版，2018

Teaching Approach

The course is based on weekly lectures and tutorials. However, due to the time constraints, some topics may not be discussed in great details. Students are expected to pick up all the material covered in the assigned readings.

Grading Policy

The grade will be assigned based on the following policy:

Midterm Exam：	**25%**
Comprehensive Final Exam：	**30%**
Quizzes (4)：	**30%**
Class Participation and Attendance ：	**15%**
Total ：	**100%**

🕮 Examinations and Make-Up exam policy:

- ✓ **ONE midterm** exam will be held in class. It covers more recent chapters and should be finished within three hours.
- ✓ **The final exam** is a thorough and comprehensive review of all the topics discussed during this semester.
- ✓ The complete answers and the scores should be announced after the exams asap. The key points of solutions will be discussed in the tutorials.
- ✓ Any dispute arising in grading of midterm and final exams should be submitted to the tutor or instructor within one week from the announcement of grades.
- ✓ **A zero score will be given for a no-show exam and there's no make-up exam.** The date of midterm and final are preset in the course schedule. If there is any possibility of missing any one of the exams, it is your obligation to make notification and communication with the instructor before the exam date. **Academic dishonesty will not be tolerated in any form.**

🕮 Quizzes (Homework)

- ✓ The only tip to success in an Accounting class is to do the homework. The more time on learning gets the better grade.
- ✓ The problem sets of homework from required textbook will be assigned and posted in the E-course system. They will not be collected or graded. However, it is highly recommended that you work hard on them because the quiz questions will be very similar to, sometimes come directly from assigned homework. The copies of solutions should be also available in the E-course system.
- ✓ As plan, we will have 5 quizzes in this semester. The date of each quiz is preset in the course schedule. **There will be no makeup quizzes. A grade of zero will be given for missed quizzes**. **The lowest grade will be dropped** to allow some flexibility for students who have something in emergency.
- ✓ TA will mark your quizzes/ exams and help you go through the problems in tutorials. Any dispute arising in grading should be submitted to the TA within one week from the announcement of grades.

🕮 Class Participation and Attendance

- ✓ Students are required to attend class. Any student who misses a class **more than three times (>3)** without acceptable explanation, he/she will receive a grade of zero for the part of "class participation and attendance" which counts for **10%** of the total marks.
- ✓ **Please do respect the work of your TA and attach great importance of attending tutorials.** There is **5%** of the total marks for the participation and attendance from the TA this semester.
- ✓ **To cancel the absence record, you need to submit not only the "Absence Form" but also the assigned exercises of the chapter you miss.**

Course schedule:

Week	Date	LECTURE & TUTORIAL (Tue: 2H)	Ch.	Date	LECTURE (Thu: 2H)	Ch.
1	2025/9/9	Introduction / Accounting in Action	Ch1	2025/9/11	Accounting in Action	Ch1
2	2025/9/16	Accounting in Action	Ch1	2025/9/18	The Recording Process	Ch2
3	2025/9/23	The Recording Process	Ch2	2025/9/25	The Recording Process	Ch2
4	2025/9/30	Ch1&2 [Q1]		2025/10/2	Adjusting the Accounts	Ch3
5	2025/10/7	Adjusting the Accounts	Ch3	2025/10/9	Adjusting the Accounts	Ch3
6	2025/10/14	Completing the Accounting Cycle	Ch4	2025/10/16	Completing the Accounting Cycle	Ch4
7	2025/10/21	Completing the Accounting Cycle	Ch4	2025/10/23	Accounting for Merchandising Operation	Ch4
8	2025/10/28	Ch3&4 [Q2] & Review Mid-term		2025/10/30	Accounting for Merchandising Operation	Ch5
9	2025/11/4	Mid-Term Exam (Ch1-4) {2.5HRs}		2025/11/6	Accounting for Merchandising Operation	Ch5
10	2025/11/11	Accounting for Merchandising Operation	Ch5	2025/11/13	Inventories	Ch6
11	2025/11/18	Ch5 [Q3]		2025/11/20	Inventories	Ch6
12	2025/11/25	Inventories	Ch6	2025/11/27	Fraud , Internal Control, and Cash	Ch7
13	2025/12/2	Ch6 [Q4]		2025/12/4	Fraud , Internal Control, and Cash	Ch7
14	2025/12/9	Fraud, Internal Control, and Cash	Ch7	2025/12/11	Accounting for Receivables	Ch7
15	2025/12/16	Accounting for Receivables		2025/12/18	Accounting for Receivables	Ch8
16	2025/12/23	Final Review	Ch8	2025/12/25	放假	
17	2025/12/30	Ch7-8 [Q5]		2026/1/1	放假	
18	2026/1/6	Final Exam (Ch1-8) {3HRs}		2026/1/8	OFF	