

管院學士班課程大綱

BA/BBA Program Syllabus

2019.12.16 修訂

系所 Department	會計與資訊科技學系 Accounting & Information Technology	必修 compulsory/elective	必修 Compulsory	
課程名稱 Course title	初級會計學	學分數 Credit(s)	3	
學年/學期 academic year/Semester	114-2 學期 Spring semester 2026	上課地點 Classroom	創新 164	
講授教師 Instructor	Hsien-Lian Chiu	上課時間 Time	WED, 13:10-16:00	
教師辦公室&諮詢時間 Instructor office number & office hour	管院二館 477 By appointment	教師聯絡資訊 Instructor Contact	Phone: 34502 Email: hlchiu@ccu.edu.tw	
助教 Teaching assistant	黃建狄	助教 聯絡資訊 TA contact	Email:	
先修課程 Pre-requisite courses				
課程目標 Course Objective	The purpose of this course is to give students general understanding of the accounting concepts, framework, and practice.			
AACSB 學習品質保證學習目標 Assurance of Learning (AOL) Learning goals *請先選填為主要或次要學習目標(Major or minor learning goal)，再選擇對應之學習目標				
主要學習目標 Major learning goal 目標 1：成本效益分析 LG1:Cost-Benefit Analysis	主要學習目標 Major learning goal 目標 5：商業倫理 LG5:Business Ethics		次要學習目標 Minor learning goal 選擇一個項目。	
教材 Teaching materials	Financial Accounting with International Financial Reporting Standards 4 th Edition by Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso (ISBN 978-1-119-50430-6)			
網址 Course website				
教科書/參考書 Textbooks/Reference	會計學原理與應用, 鄭丁旺、汪泱若、黃金發, 第十五版 (ISBN 9789579708265)			
評量方式(請填百分比) Assessment	課堂參與 Participation	5%	個案討論 Case study	%
	作業 Homework	%	專題 Project	%
	小考 Quiz	31%	其他 1 other ()	%
	期中考 Midterm	32%	其他 2 other ()	%
	期末考 Final	32%	其他 3 other ()	%
	報告 Presentation	%	其他 4 other ()	%
其他說明 Other description	Course Outline and Grades Attendance, homework, or some quizzes will count for 31% of your final grade. The midterm and final exams are scheduled on the			

common exam days for this semester and account for 32% and 32%, respectively. In order to get excellent grade, it is extremely encouraged to do the exercise and problems of the textbook after class or at least before the quizzes and exams.

Class Conduct

Class atmosphere will be quite relaxed. Just a few guidelines to follow:

- Arriving a few minutes late is tolerated as long as you make an effort to minimize the disturbance for other students.
- Chatting with others is not allowed in the class. Eating and drinking is not forbidden, but please make sure that you are not disturbing others with noise and strong aroma.
- Dozing off in the class is not a cardinal sin, but be sure not to make a spectacle of yourself. It is extremely disrespectful to do this in an ostentatious manner.
- Turn off all cell phones or set them in silent mode.
- If you cannot make it to class for whatever reason, make sure that you know what happened during the lecture that you missed. It is your responsibility, and nobody else's, to do so!
- If you have to leave a class early, inform your instructor in advance. It is very rude to simply walk out in the middle of a lecture.
- If you make an appointment with your instructor, keep it or at least notify your instructor a.s.a.p. that you cannot make it.

Makeups

If you have a valid reason for a makeup exam, inform your instructor a.s.a.p. A valid reason is a medical emergency, a death in the family, and, quite frankly, very little else. In all cases, you will be expected to bring in proof.

Students with Disabilities

Inform your instructor a.s.a.p. of special needs that you may have like larger printouts of quizzes and exams or extra time on an exam.

You will be expected to bring in a letter from the center for students with disabilities. The sooner you notify us, the better that we will be able to accommodate you.

Academic Integrity

A fundamental tenet of all educational institutions is academic honesty; academic work depends upon respect for and acknowledgment of the work and ideas of others. Misrepresenting someone else's work as one's own is a serious offense in any academic setting and it will not be condoned. Academic misconduct includes, but is not limited to, providing or receiving assistance in a manner not authorized by the instructor in the creation of work to be submitted for academic evaluation (e.g. papers, projects, examinations and assessments - whether online or in class); presenting, as one's own, the ideas, words or calculations of another for academic evaluation; doing unauthorized academic work for which another person will receive credit or be evaluated; using unauthorized aids in preparing work for evaluation (e.g. unauthorized formula sheets, unauthorized calculators, unauthorized programs or formulas loaded into your calculator, etc.); and presenting the same or substantially the same papers or projects in two or more courses without the explicit permission of the instructors involved. A student who knowingly assists another student in committing an act of academic misconduct shall be equally accountable for the violation, and shall be subject to the sanctions and other remedies described in The Student Code. Sanctions shall include, but are not limited to, a grade of 0 on the assignment, quiz or exam; a grade of 0 for the course. It is well known that in some courses cheating is not punished as harshly as described above. This is not such a course.

課程規劃表 Course Schedule

週次 week	日期 Date	內容 Description	教材章節 Textbook
1.	02/25	Plant assets, natural resources and intangible assets	Ch9
2.	03/04	Plant assets, natural resources and intangible assets	Ch9
3.	03/11	Plant assets, natural resources and intangible assets	Ch9
4.	03/18	Current liabilities	Ch10
5.	03/25	Current liabilities	Ch10
6.	04/01	Non-current liabilities	Ch11
7.	04/08	Holiday	
8.	04/15	Non-current liabilities	Ch11
9.	04/22	Mid-Term Exam (1)	
10.	04/29	Corporations: organizations, share transactions, and equity	Ch12
11.	05/06	Corporations: organizations, share transactions, and equity	Ch12
12.	05/13	Investments	Ch13
13.	05/20	Investments	Ch13
14.	05/27	Statement of Cash Flows	Ch14
15.	06/03	Statement of Cash Flows	Ch14
16.	06/10	Financial Analysis	Ch15
17.	06/17	Financial Analysis	Ch15
18.	06/24	Final Exam	