COURSE SYLLABUS
Accounting I
會計學(一)
Department of Finance, National Chung Cheng University
Fall 2026

Instructor: Tze-Yu Yen (顏子瑜)
Office Room: #363
E-mail: fintyy@ccu.edu.tw

I. Course Description and Objective

This course is a one-year (two semesters) introductory course designed to help students develop a solid understanding of the language of accounting. The course introduces the fundamental principles of accounting, explains how financial statements are prepared, and develops an understanding of the relationship among accounting information, financial statements, investment analysis, and business decision-making.

By the end of this course, students should be able to:

1. Record accounting transactions and prepare basic financial statements.
2. Classify business activities into operating, investing, and financing activities.
3. Interpret financial statements.
4. Use accounting information to evaluate a firm's performance and risk.

II. Textbooks and Related References

📖 Required Textbook:

Financial Accounting with IFRS 6th custom edition, 2026. Jerry J. Weygandt, Paul D. Kimmel, and Nai-Hui Su. John Wiley & Sons, Inc. 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、黄金發、汪泱若，第15版，鄭丁旺出版社，2020/8/1

III. 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.

IV. 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%

🕮 Mid-Term and Final Examinations

- The midterm exam covers the material taught up to the exam date, and the final exam covers all course material. Exam dates are listed in the course outline.
- No make-up exams will be given. If you anticipate missing the midterm or final exam, you must notify the instructor in advance and obtain prior approval. Students who miss an exam without prior approval will receive a score of zero.
- Academic dishonesty will not be tolerated in any form.

🕮 Quizzes (Homework)

- Selected homework problems from the required textbook will be posted on the E-course system. They will not be collected or graded, but you are encouraged to work on more than just the assigned problems. Many quiz questions are based on the assigned problems. Solutions will also be posted on the E-course system.
- There will be five quizzes during the semester. Quiz dates are listed in the course outline. No make-up quizzes will be given, and the lowest quiz score will be dropped to allow some flexibility for students who have something in emergency.
- Quizzes will be given during the tutorial sessions. The solutions will be discussed immediately after each quiz. If you have any questions about your quiz grades, please contact the TA.

🕮 Class Participation and Attendance

- Class attendance is required. Attendance will be checked randomly throughout the semester. Students who have more than three unexcused absences will receive a score of zero for the class participation and attendance component (10% of the final grade).
- To remove an absence record, you must submit both the official Absence Form and the assigned homework for the chapter covered in the class you missed.
- Tutorial attendance and participation account for 5% of the final grade and will be evaluated by the TA. I place great importance on the TA's feedback, so please treat the TA with respect at all times.

V. Course schedule:

Week	Date	LECTURE (Tue: 2 HRs)	Ch.	Date	LECTURE & TUTORIAL (Thu: 2HRs)	Ch.
1	2025/9/8	Introduction / Accounting in Action	Ch1	2025/9/10	Accounting in Action	Ch1
2	2025/9/15	Accounting in Action	Ch1	2025/9/17	The Recording Process	Ch2
3	2025/9/22	The Recording Process	Ch2	2025/9/24	The Recording Process	Ch2
4	2025/9/29	Adjusting the Accounts	Ch3	2025/10/1	Ch1&2 [Q1]	
5	2025/10/6	Adjusting the Accounts	Ch3	2025/10/8	Adjusting the Accounts	Ch3
6	2025/10/13	Completing the Accounting Cycle	Ch4	2025/10/15	Completing the Accounting Cycle	Ch4
7	2025/10/20	Completing the Accounting Cycle	Ch4	2025/10/22	Ch3&4 [Q2] & Review Mid-term	
8	2025/10/27	Accounting for Merchandising Operation	Ch5	2025/10/29	Mid-Term Exam I (Ch1-4) {2.5 HRs}	
9	2025/11/3	Accounting for Merchandising Operation	Ch5	2025/11/5	Accounting for Merchandising Operation	Ch5
10	2025/11/10	Accounting for Merchandising Operation	Ch5	2025/11/12	Inventories	Ch6
11	2025/11/17	Inventories	Ch6	2025/11/19	Ch5 [Q3]	
12	2025/11/24	Inventories	Ch6	2025/11/26	Fraud, Internal Control, and Cash	Ch7
13	2025/12/1	Fraud, Internal Control, and Cash	Ch7	2025/12/3	Ch6 [Q4]	
14	2025/12/8	Fraud, Internal Control, and Cash	Ch7	2025/12/10	Accounting for Receivables	Ch8
15	2025/12/15	Accounting for Receivables	Ch8	2025/12/17	Accounting for Receivables	Ch8
16	2025/12/22	Accounting for Receivables	Ch8	2025/12/24	Ch7-8 [Q5] & Review Final	
17	2025/12/29	Final Exam (Ch1-8) {3HRs}		2025/12/31	OFF	
18	2026/1/5	OFF		2026/1/7	OFF	