

管院學士班課程大綱

BA/BBA Program Syllabus

2022.05.25 修訂

系所 Department	會計與資訊科技學系 Accounting & Information Technology	必選修 compulsory/elective	必修 Compulsory
課程名稱 Course title	初級會計學(一)	學分數 Credit(s)	3
學年/學期 academic year/Semester	115-1 學期 Fall semester 2026	上課地點 Classroom	創新大樓 164
講授教師 Instructor	邱獻良	上課時間 Time	WED, 01:10PM~04:00PM
教師辦公室&諮詢時間 Instructor office number & office hour	創新大樓 477	教師聯絡資訊 Instructor Contact	Phone: 34502 Email: hlchiu@ccu.edu.tw
助教 Teaching assistant	TBD	助教 聯絡資訊 TA contact	Email: TBD
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 學習品質保證職能素養 Assurance of Learning (AOL)Competency			
主要職能素養 職能素養 1：成本效益分析 CP1:Cost-Benefit Analysis	次要職能素養 選擇一個項目。	選擇一個項目。 選擇一個項目。	
教材 Teaching materials	Financial Accounting IFRS 6/E Edition by Jerry J. Weygandt, and Paul D. Kimmel (ISBN 9780470552001)		
網址 Course website			
教科書/參考書 Textbooks/Reference	會計學 (第 9 版), 蔡彥卿/ 劉啟群/ 陳坤志/ 周庭楷, (ISBN 9786267554432)		
課程類別 Course Attributes	☐ 人文關懷課程(Humanities Caring) ☐ 競賽專題課程(Competition) ☒ 問題導向課程(Problem-solving) ☐ 專題導向課程(Project-based) ☐ 實作課程(Practice-based) ☐ 總整課程(Capstone)		
教材編選 Teaching materials	☒ 自製簡報(self-made PPTs) ☐ 課程講義(Teaching Notes) ☐ 自編教科書(self-made textbooks) ☐ 教學程式(programming) ☐ 自製教學影片(self-made video) ☐ 其他(Others)		
教學資源 Teaching Resources	☒ 課程網站(Website) ☐ 實習網站(Intern Web) ☐ 教材電子檔供下載(Downloadable Files)		
評量方式(請填百分比)	課堂參與 Participation	5 %	個案討論 Case study %

Assessment	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	In order to get excellent grade, it is extremely encouraged to <i>do the exercise and problems</i> of the textbook after class or at least before the quizzes and exams. You are allowed to bring a basic calculator without programmable or storage functions to the exam. It is highly recommended to purchase an calculator model approved by the Ministry of Examination 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 are 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. <i>A valid reason is a medical emergency, a death in the family, and, quite frankly, very little else.</i> 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 proof document or 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	其他說明 Remark
1.	9/9	Introduction of the Course and Accounting	Ch1	
2.	9/16	Accounting in Action	Ch1	
3.	9/23	The Recording Process	Ch2	
4.	9/30	The Recording Process	Ch2	
5.	10/7	Adjusting the Accounts	Ch3	
6.	10/14	Adjusting the Accounts	Ch3	
7.	10/21	Completing the Accounting Cycle	Ch4	
8.	10/28	Completing the Accounting Cycle	Ch4	
9.	11/4	Mid-Term Exam		
10.	11/11	Accounting for Merchandise Operations	Ch5	
11.	11/18	Accounting for Merchandise Operations	Ch5	
12.	11/25	Inventories	Ch6	
13.	12/2	Inventories	Ch6	
14.	12/09	Fraud, Internal Control, and Cash	Ch7	
15.	12/16	Fraud, Internal Control, and Cash	Ch7	
16.	12/23	Accounting for Receivables	Ch8	
17.	12/30	Accounting for Receivables	Ch8	
18.	1/06	Final Exam		