

管院學士班課程大綱

BA/BBA Program Syllabus

2025.06.05 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) Financial Accounting (I)	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	管理學院 2 館 162 教室 College of Management II, Rm. 162
講授教師 Instructor	曹嘉玲 Chia-Ling Chao	上課時間 Time	星期一 Monday, 13:10~14:00 星期三 Wednesday, 13:10~16:00
教師辦公室&諮詢時間 Instructor office number & office hour	管理學院 2 館 468 辦公室 (請預約時間) College of Management II, Rm. 468 (by appointment only)	教師聯絡資訊 Instructor Contact	Phone: (05)272-0411#34503 Email: actact@ccu.edu.tw
助教 Teaching assistant		助教 聯絡資訊 TA contact	Email:
先修課程 Pre-requisite courses	Good English skills are required.		
課程目標 Course Objective	本課程旨在幫助學生有系統地瞭解財務會計的基本概念，經由本課程之教學內容獲得下列相關知識： 1. 了解企業經濟活動所使用的會計制度。 2. 了解企業相關營運活動、投資活動及融資活動。 3. 經由財務報表所表達之會計交易事項及商業決策行為，分析企業之短期資產流動能力、獲利能力、和償債能力。 This course is intended to acquaint students with basic concepts of financial accounting. Specifically, this course is designed to help students: (1) understand the bookkeeping system (2) understand firm-related operating, investing, and financing activities, and (3) analyze a business entity’s liquidity, profitability, and solvency through financial reporting.		
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 成本效益 (Cost Effective) 目標 4：全球視野 LG4:Global Perspectives	選擇一個項目。 選擇一個項目。		選擇一個項目。 選擇一個項目。
教材	Financial Accounting with IFRS (6th edition) by Jerry J. Weygandt and Paul D.		

Teaching materials	Kimmel. Wiley, 2026.			
網址 Course website				
教科書/參考書 Textbooks/Reference				
評量方式(請填百分比) Assessment	課堂參與 Participation	10%	個案討論 Case study	%
	作業 Homework	%	專題 Project	%
	小考 Quiz	40%	其他 1 other ()	%
	期中考 Midterm	25%	其他 2 other ()	%
	期末考 Final	25%	其他 3 other ()	%
	報告 Presentation	%	其他 4 other ()	%
其他說明 Other description	<i>Class Participation (worth 10% of total assessment):</i> Class participation will be based on students' contribution to class discussions during the lectures. Each time you make a positive contribution, you will be awarded one participation point. The student who has the highest number of participation points will be awarded full marks for class participation (10%). The other students will then be marked in relation to this student. However, the final participation points awarded will be adjusted by the student's professionalism. Professionalism includes active participation in class, interest in learning, and attitude toward the course. Furthermore, professionalism consists of presenting yourself and your work in a manner consistent with respect for the subject, your classmates, your team members, yourself, and the instructor. It also includes ethical academic behavior, taking turns when speaking, not interrupting each other, turning off cell phones, limiting side conversations, active participation in topic discussions, cooperation in group assignment, and responsiveness to questions raised by the instructor. Attendance to class does not constitute class participation. However, attendance is mandatory in this course. <i>Quizzes (worth 40% of total assessment):</i> Five quizzes will be given during the semester. You get to drop one of your lowest test grades. If you miss a test, that test grade will be the one dropped. Specifically, you will be able to drop one out of the five quizzes. Make-up test will not be granted unless you can justify your absence. In order to qualify for a make-up quiz, you must (1) contact me <i>before</i> the exam to arrange the make-up, and (2) provide documentation of a university-approved absence. <i>Midterm Test (worth 25% of total assessment):</i> A midterm examination will be held as scheduled. Make-up test will not be granted unless you can justify your absence. In order to qualify for a make-up exam, you must (1) contact the teaching assistant <i>before</i> the exam to arrange the make-up, and (2) provide documentation of a			

university-approved absence.

Final Test (worth 25% of total assessment): The final examination will be held as scheduled. Make-up test will not be granted unless you can justify your absence. In order to qualify for a make-up exam, you must (1) contact me *before* the exam to arrange the make-up, and (2) provide documentation of a university-approved absence.

The final grade for each student will be based on his/her cumulative score in each of the above areas of assessment. Students must satisfactorily complete all major tasks in order to pass the course.

暫定課程規劃表 Tentative 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 to Course/Syllabus Overview		
2.	9/16	Chapter 1 – Accounting in Action		
3.	9/23	Chapter 2 – The Recording Process		
4.	9/30	Chapter 2 – The Recording Process		
5.	10/7	Chapter 3 – Adjusting the Accounts		
6.	10/14	Chapter 3 – Adjusting the Accounts		
7.	10/21	Chapter 4 – Completing the Accounting Cycle		
8.	10/28	Chapter 4 – Completing the Accounting Cycle		
9.	11/4	Midterm Exam		
10.	11/11	Chapter 5 – Accounting for Merchandising Operations		
11.	11/18	Chapter 5 – Accounting for Merchandising Operations		
12.	11/25	Chapter 6 – Inventories		
13.	12/2	Chapter 6 – Inventories		
14.	12/9	Chapter 7 – Fraud, Internal Control, and Cash		
15.	12/16	Chapter 7 – Fraud, Internal Control, and Cash		
16.	12/23	Final Exam		