

管院學士班課程大綱

BA/BBA Program Syllabus

2023.09.20 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	Accounting (I)	學分數 Credit(s)	3
課號 Course Code	115_1_5261104_05	全英文授課 English Taught (EMI)	否(No)
學年/學期 academic year/Semester	115-1 學期 Fall semester 2026	上課地點 Classroom	Innovation Building R
講授教師 Instructor	謝佳純 Chia-Chun Hsieh	上課時間 Time	Tue. 16:10-19:00 Thur. 16:10-17:00
教師辦公室&諮詢時間 Instructor office & office hour	Innovation Building R467 (By appointment)	教師聯絡資訊 Instructor Contact	Phone: 34507 Email: cchsieh@ccu.edu.tw
助教 Teaching Assistant	孔慶恩	助教 聯絡資訊 TA contact	Email: david0939852602@gmail.com
先修課程 Pre-requisite courses	N/A		
學習目標 Learning Objective	Accounting is the language of business. In this course you will learn how to "speak" and "read" this new language. The course is designed to provide an overview of financial accounting so that, upon completion of the course, you will be able to read, interpret and analyze corporate financial reports. In particular, you should: 1. Develop a comprehensive and well-founded knowledge of financial accounting, including a. Understand the accounting categories: assets, liabilities, equity, revenues and expenses; b. Understand how an accounting system keeps track of information; c. Understand how International Financial Reporting Standards (IFRS) influence what is recorded in the books of an entity; d. Prepare a balance sheet, income statement and cash flow statement; e. Read, interpret and analyse a set of financial statements. 2. Understand the role of financial accounting in the decision-making process of business organizations. Apply financial accounting frameworks to business situations. 3. Be able to form critical judgment covering an ability to identify and define accounting and business problems, apply analytical and quantitative techniques, make and justify decisions. 4. Be effective in communication through collection, analysis and organization of information and ideas and their clear transmission. 5. Demonstrate teamwork, independence and creativity including working, learning and problem solving as a team and independently. 6. Demonstrate ethical and social understanding including a knowledge and respect of ethics and ethical standards in accounting and an understanding of social and civic responsibility.		

課程概述 Course Descriptions	Accounting is the language of business. In this course you will learn how to "speak" and "read" this new language. The course is designed to provide an overview of financial accounting so that, upon completion of the course, you will be able to read, interpret and analyze corporate financial reports.			
對應 AOL 職能素養(AOL Competency)				
職能素養 3(Competency 3): 問題解決能力 Problem Solving Skills		職能素養 4(Competency 4): 全球視野 Global Perspective		
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)			
教科書/參考書 Textbooks/References	Libby/Libby/Hodge; <i>Financial Accounting</i> , 12 th Edition, McGraw-Hill ¹			
評量方式(請填百分比) Assessment	課堂參與 Participation	10%	個案討論 Case study	%
	作業 Assignment [§]	15%	專題 Project	%
	小考 Quiz [§]	15%	其他 1 other ()	%
	期中考 Midterm	40%	其他 2 other ()	%
	期末考 Final	20%	其他 3 other ()	%
	報告 Presentation	%	其他 4 other ()	%
其他說明 Other description	1. Participation. Students are strongly encouraged to participate in discussion, ask questions, and help others by answering their questions. It is the spirit of participation that is valued. Students are not penalized for saying something incorrect, while talking among students and other behavior that can cause disturbances to the class are not permitted. <u>[Tutorial Sessions (2%)]:</u> There is a one-hour tutorial session every week during the semester. A teaching assistant will be leading the tutorial sessions, which may include the following activities: 1) Discussion of exercises and problems; 2) Quizzes. Attendance of the tutorial sessions is considered as a part of participation. <u>[In-class exercises (5%)]:</u> There are exercises to be completed in class. Each <i>completed</i> exercise is worth about 10 points and the maximum possible total score is 100. Subject to time availability, students may be randomly selected to present their work.			

¹ 請尊重智慧財產權，不得非法影印教師指定之教科書籍。

2. **Assignments.** There are assignments for each chapter. The suggested questions are listed in the course schedule of this syllabus. Please use the **CONNECT Platform** to complete each assignment by the due date.
 - [SmartBook Readings]: In this course, the first four chapters serve as the foundation for understanding later concepts. Therefore, it is essential to become familiar with the fundamental ideas introduced in these chapters. Assignments for Chapters 1 through 4 will require reading the textbook using the “*SmartBook*” feature in the CONNECT Platform.
 3. **Quizzes.** Three quizzes will be given in the tutorial sessions during the semester and your lowest quiz score will be excluded from your total quiz score. **No make-ups are given for quizzes missed by a student under any circumstances.**
 - § **Note: The combined weight of the Assignments and Quizzes is 30%. Students have the flexibility to redistribute this weight between the Platform and the Quizzes. In other words, they may choose to decrease the weight of Quizzes and allocate more to Assignments, or vice versa.**
 4. **Examinations.** It is expected that all students will take the exam at the scheduled time. There will be no make-up examination for the mid-terms. If absence from the examination is caused by an unexpected medical emergency, then the marks earned on the final examination may be adjusted to replace the missing mid-term grade. A student foreseeing unavoidable absence may seek approval from the instructor for similar arrangement. Any other absent students will be assigned zero marks for the mid-term exam. All such approvals should be supported by formal documentation. The final examination is NOT cumulative; that is, it will not include topics covered in the mid-term examinations.
- Please read the assigned readings and be prepared before you come to each class.**

課程規劃表 Course Schedule²

週次 Week	日期 Dates	章節 Ch.	內容 Topic ³	作業 Assignments ⁴	作業截止日期 Due Dates ⁵
1	9/8	1	Introduction; Overview of Financial Statements and Business Decisions	E4, 8, 9; P2, CP1, 2, 4, 5, 7 + SmartBook	9/29
2	9/15	2	Investing and Financing Decisions and the Accounting System	E5, 7, 11; P1, 3, 4 + SmartBook	9/29
3	9/22	3	Operating Decisions and the Accounting System	E2, 3, 5, 14-16, 18; P6; CP1 + SmartBook	10/6
4	9/29	4	Adjustments, Financial Statements, and the Quality of Earnings	E8, 16, 18; P3, 5, 7; COMP1, 2 ; CP1, 9 + SmartBook	10/13
5	10/6	4	Adjustments, Financial Statements, and the Quality of Earnings		
6	10/13		Midterm I		
7	10/20	5	Information Communicating and Interpreting Accounting	E1, 2, 5, 7; CP1	11/3
8	10/27	6	Sales Revenue, Receivables, and Cash (SKIP Bank Statements, pp. 309-313)	E3, 9, 14; P2, 4; AP1; CP5	11/10
9	11/3	7	Cost of Goods sold and Inventory (SKIP Supplement A, pp. 369-371)	E1, 3, 4, 6, 13, 15, 17; P4; CP3	11/17
10	11/10	8	Property, Plant, and Equipment; Intangibles; and Natural Resources	E1, 4, 10, 15, 16, 19, 20, 25; P2, 4; COMP1 ; CP1, 4, 7	
11	11/17		Midterm II		
12	11/24	8	Property, Plant, and Equipment; Intangibles; and Natural Resources		12/8
13	12/1	9	Liabilities (SKIP Supplement B, pp. 499-500)	E1, 2, 4, 5, 13, 14, 15, 19, 20; P4, 5, 6, 8	12/15
14	12/8	11	Owners' Equity (SKIP Supplement, pp. 596-600)	E5, 6, 9, 11, 12, 21; P1, 2; AP1; COMP (Cases A&B) ; CP1, 6	12/22
15	12/15	11	Owners' Equity (SKIP Supplement, pp. 596-600)		
16	12/22		Final Exam		
17	12/29		Self-Study		
18	1/5		Self-Study		

² Changes to the course schedule may be made, if necessary. It is the responsibility of the students to find out what has been announced during their absence from the class. 課程進度如有需要，可能會進行調整。學生需自行負責掌握缺課期間所公布的事項。

³ Topics marked as "SKIP" will not be included in the examinations. 標示為 "SKIP" 的主題不會出現在考試中。

⁴ Please use the CONNECT Platform to complete these problems. These problems are considered the basic set, but students are encouraged to go beyond them. Completing additional problems will earn bonus credit and further enhance understanding. 請使用 CONNECT 平台 完成這些題目。這些題目屬於基本題，但建議學生能夠進一步挑戰更多題目。完成額外的題目可獲得加分，並有助於加深理解。 The code for assignments are as follows (作業代碼如下)：

E: Exercises P: Problems AP: Alternate Problems
CP: Cases and Projects COMP: Comprehensive Problems

⁵ Late submissions will be accepted until December 31, subject to a 20% grade deduction. 遲交作業可接受至 12 月 31 日，但將扣減 20% 分數。