# Accounting(II) 會計學二

## • Brief of course description

This course aims to make students familiar financial reporting procedures and assist them in reading financial statements.

## • Course Description

- Full attendance in the first class is mandatory for students intending to enroll, including those seeking to add the course. Failure to attend will result in ineligibility to add this course.預計修習(含加簽)課程同學須於第一次上 課全程出席,否則不予加簽。
- 2. The instructor will not respond to any individual inquiries regarding course add-ons or extra credit.教師不會回復任何有關個別加簽或加分之訊息。
- Students are required to create slides for a group presentation in English.學 生須進行分組,製作投影片及以英文進行簡報。
- 4. The course will be conducted through lectures, group presentations, and written exams.課程以授課、分組團體報告及筆試方式進行。
- 5. Attendance will be taken in every class.每一次上課都會點名。
- 6. The actual course content will be adjusted based on the number of students and the progress of the class.課程內容將視學生人數及授課進度調整。

### Text Book

Financial Accounting 3/e IFRS Edition by Earl K. Stice, James D. Stice, W. Steve Albrecht, Monte R. Swain, Rong-Ruey Duh, Audrey Wenhsin Hsu. (ISBN: 9789814962582)

#### Important Days

- Make-up classes are required for the days off. 3/1 梅竹賽停課、4/5 兒童 節補假,另行補課。
- The first time, Midterm and Final Exams are in-person instructions. 2/23、 3/29 期中考、5/3 期中考, 6/7 期末考等日皆在教室進行授課。

# • Grading Policy

- 1. Midterm Exam:40%(20%\*2)
- 2. Final Exam:25%
- 3. Group Presentation:25%
- 4. Class Participation:10%

#### • Class Schedule

- 1. Account Receivables
- 2. Long-Term Assets
- 3. Current Liabilities
- 4. Partnerships

- 5. Corporations
- 6. Long-Term Liabilities
- 7. Investments
- 8. Cash Flows
- 9. Analysis of Financial Statements