

National Tsing Hua University
College of Technology Management
Course Syllabus

科號 Course Number		學分 Credit	3	人數限制 Size of Limit	
中文名稱 Course Title	會計學(一)				
英文名稱 Course English Title	Accounting I				
任課教師 Instructor	潘虹華 (PAN, HUNG-HUA)				
教師聯絡方式 Contact Information	hhpan@mx.nthu.edu.tw				
上課時間 Time	Wednesday 234	上課教室 Room	TSMC 203		
先修科目 Prerequisite(s)	無				
本課程對應之學習目標與核心能力 Aligned Learning Goals and Learning Objectives					
此科目對應之系所課程規畫所欲培養之核心能力 Core capability to be cultivated by this course				權重 (百分比) Percentage	
以堅實理論為基礎，理解財金體系運作機制，應用財金分析技術，實際解決財金問題。 To understand the mechanism of the finance system through solid theoretical foundation and to apply quantitative financial analysis to solve real-world financial issues.				40%	
具備厚實財金基礎知識，包括財務管理與公司理財、衍生性商品訂價與風險管理 To learn the knowledge of financial management, corporate finance, financial derivatives, and risk management.				30%	
具備創新管理，開發新領域的能力 To acquire the ability to innovate, integrate, and develop new research areas.				10%	
培養跨領域工作的能力 To develop the ability to work across different disciplines.				10%	
具備團隊合作的精神，有效溝通的能力，以及人文素養與國際觀。 To develop teamwork spirit, to acquire the ability to communicate effectively, and to have broad knowledge across humanities, social science and natural science with international perspective.				10%	
課程目標 Course Objectives					
(1). Get familiar with the accounting process 。 (2). Understand IFRS 。 (3). Know how to read and interpret financial statements 。 (4). Realize how the capital market works 。					
課程說明 Course Description					
The purpose of this course is to understand the languages of business. First, students have to know the trend and development of IFRS. Second, students must know how to identify, measure, and recognize the entity's business activities. Third, students need to understand what financial statements present.					
指定用書 Textbooks					

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Financial Accounting, IFRS Edition (4th Edition) written by Weygandt, Kimmel and Kieso.

Tel: 04-2708-8787 Mr.何宏南 0921-331-594

參考書籍 References

Principle of Financial Accounting IFRS Edition Second Edition written by Stice, Stice, Albrecht, Swain, Duh, and Hsu.

教學方式 Teaching Approach

1. Lecture
2. Discussion
3. Q&A

評分標準 Grading

1. Midterm 1 :35%
2. Midterm 2 :35%
3. Final exam :30%

Note: Leave is required to follow the school rules and provide a relevant reason. In principle, the leave should be approved beforehand; otherwise, the made-up-test will not be offered.

教學進度 Course Schedule

Week	Fall 2020	Lecture content in Fall 2020	Fall 2023	Lecture content in Fall 2023
1	2020/09/18	Introduction/Ch1 Accounting in Action	2023/09/13	Introduction/Ch1 Accounting in Action
2	2020/09/25	Ch2 The Recording Process	2023/09/20	Ch2 The Recording Process
3	2020/10/02	Holiday-Mid-Autumn Festival (no class)	2023/09/27	Ch2 The Recording Process
4	2020/10/09	Holiday-Double Tenth Day (no class)	2023/10/04	Ch3 Adjusting the Accounts
5	2020/10/16	Ch2 The Recording Process	2023/10/11	Midterm Exam 1 (Ch1-2)
6	2020/10/23	Ch3 Adjusting the Accounts	2023/10/18	Ch3 Adjusting the Accounts
7	2020/10/30	Midterm Exam 1 (Ch1-2)	2023/10/25	Ch4 Completing the Accounting Cycle
8	2020/11/06	Ch3 Adjusting the Accounts	2023/11/01	Ch5 Accounting for Merchandising Operations
9	2020/11/13	Ch4 Completing the Accounting Cycle	2023/11/08	Ch5 Accounting for Merchandising Operations
10	2020/11/20	Ch5 Accounting for Merchandising Operations	2023/11/15	Midterm Exam 2 (Ch3-5)
11	2020/11/27	Ch5 Accounting for Merchandising Operations	2023/11/22	School Sport Day (No Class)
12	2020/12/04	Midterm Exam 2 (Ch3-5)	2023/11/29	Ch6 Inventories
13	2020/12/11	Ch6 Inventories	2023/12/06	Ch6 Inventories
14	2020/12/18	Ch6 Inventories	2023/12/13	Ch7 Fraud, Internal Control and Cash
15	2020/12/25	Ch7 Fraud, Internal Control and Cash	2023/12/20	Ch7 Fraud, Internal Control and Cash
16	2020/01/01	New Year's Day (no class)	2023/12/27	Final Exam (Ch 6-7)
17	2021/01/08	Ch7 Fraud, Internal Control and Cash		
18	2021/01/15	Final Exam (Ch 5-7)		

Note: In semester of fall 2021, instead of delivering tutorial practices in class, tutorial practices will be videoed, so students can do self-learning after courses.

課程相關連接 Course Related Links

<https://elearn.nthu.edu.tw/login/index.php> (Lecture notes are available at eLearn)