課程詳細資訊

年度	110	授課方式	線上授課
線上授課類型		是否符合遠距課程規範	
大學院校名稱	國立彰化師範大學	系所名稱	資訊管理學系
課程領域	會計學課程	課程編號	AP11001
課程中文名稱	會計學(一)	課程英文名稱	Financial Accounting
授課教師	湯玉珍	課程學分	3
課程學分費(單一學分費)	990元 , 總學分費 : 2970元	非本校學生課程學分費(單一學分費)	990元 , 總學分費 : 2970元
其他費用	0		
授課地點			
開放修課人數上限	30	最低修課人數門檻	20
非本校生修課人數上限	30	高中生修課人數上限	5
授課起日	20210701	授課訖日	20210831
實體上課時間			
成績呈現方式	百分制	成績結果說明	0~100分
使用開課學校自建的報名系統	否		

課程概述

The primary goal of this course is to introduce students to the fundamental concepts of financial accounting and International Financial Reporting Standards (IFRS) in this semester, including the new content with a focus on IFRS, the financial statements, new presentation of transaction analysis, discussion of IFRS financial statement presentation formats, and how they are different from other GAAP formats, and new global Internet fraud resources etc. Basically, it is all to cover all the basic concepts of Accounting and the concepts of IFRS in this semester. I hope that students can learn basic knowledge of financial accounting for their future career both in academy and in practical. To let students pay more attention on this important course, a quiz or homework will be given every week. If you are not assigned homework to be handed in next week, you will have an in-class quiz next time.

課程目標

The primary goal of this course is to introduce students to the fundamental concepts of financial accounting and International Financial Reporting Standards （IFRS） in this semester, including the new content with a focus on IFRS, the financial statements, new presentation of transaction analysis, discussion of IFRS financial statement presentation formats, and how they are different from other GAAP formats, and new global Internet fraud resources etc. Basically, it is all to cover all the basic concepts of Accounting and the concepts of IFRS in this semester. I hope that students can learn basic knowledge of financial accounting for their future career both in academy and in practical. To let students pay more attention on this important course, a quiz or

homework will be given every week. If you are not assigned homework to be handed in next week, you will have an in－class quiz next time.

▌課程要求

Class participation is an important part of the class development. Please don't leave early without prior permission since it is very distracting to me and your classmates. Arriving late than me or leaving early without a valid excuse will count as *half* of an absence, if I notice.

▌指定閱讀

Financial Accounting （IFRS3ed）, Weygand, Kimmel, Kieso 2016. **滄海代理**

▌評量方式 (修課證明)

小考: 30%

期中考: 30%

期末考: 30%

出席率: 10%

▌評量方式 (課程認證考試)

▌課程大綱

本課程上課時間為上午9:00至12:00

會計學(一)			
週次	**日期**	**單元主題**	**備註**
1	2021/07/01	Ch 1: Accounting in Action	3 hr
1	2021/07/03	Ch 1: Accounting in Action	3hr
2	2021/07/06	Ch 2: The Recording Process	3 hr
2	2021/07/08	Ch 2: The Recording Process	3 hr
2	2021/07/09	Ch 2: The Recording Process	3 hr
3	2021/07/13	Ch 2: The Recording Process	3 hr
3	2021/07/15	Ch 3: Adjusting the Accounts	3 hr
3	2021/07/16	Ch 3: Adjusting the Accounts	3 hr
4	2021/07/20	**期中考週**	**線上考試3 hr**
4	2021/07/22		
4	2021/07/23	Ch 4: Completing the Accounting Cycle	3 hr
5	2021/07/27	Ch 4: Completing the Accounting Cycle	3 hr
5	2021/07/29	Ch 4: Completing the	3hr

		Accounting Cycle	
6	2021/08/03	Ch 5: Accounting for Merchandising Operations	3 hr
6	2021/08/05	Ch 5: Accounting for Merchandising Operations	3 hr
7	2021/08/10	Ch 6: Inventories	3 hr
7	2021/08/12	Ch 6: Inventories	3 hr
7	2021/08/13	Ch 6: Inventories	3 hr
8	2021/08/17	期末考週	線上考試3 hr
8	2021/08/19		

- 正課:本課程8週，共包含線上課程48小時線上課程，期中及期末線上考試共6小時，全長共54小時。以上皆包含期中期末考週的時數。

聯絡資訊

開課學系連絡窗口

姓名、職稱：吳婷怡 行政組員

連絡電話：(04)7232105#7605

電子信箱：anne@cc.ncue.edu.tw

授課教師連絡方式

姓名、職稱：湯玉珍副教授

連絡電話：04-7232105#7335

電子信箱：lois@gm.ncue.edu.tw

教務處連絡方式

姓名、職稱：黃嘉玲組員

連絡電話：(04)7232105#5623

電子信箱：chialing@cc.ncue.edu.tw

課程 / 認證考試連結

備註

一、修習本課程需同時修習「會計學實習(一)」。

二、課程線上平臺網址：http://dlearn.ncue.edu.tw/