COURSE TITLE/ NUMBER: Accounting Principle (H132300)
COURSE TIME: 2:10-5:00pm, Friday
CLASS ROOM: RM#63101
INSTRUCTOR: C. Kuo
OFFICE: RM#63309
OFFICE HOURS: By appointment
E-MAIL ADDRESS/ TEL NO: cooper@mx.nthu.edu.tw / (06)2757575 ext. 53430

COURSE CONTENT AND STUDENT LEARNING OUTCOMES:
This course presents an introduction to the financial accounting process and its informational output. Financial accounting concepts, basic procedures and the resulting reports will be covered. The purpose of this course is to familiarize the student with the financial accounting information system and the form, content and use of GAAP financial statements. Students completing this course will be able to (1) analyze and journalize basic transactions, (2) prepare basic financial statements and (3) understand the accounting cycle and its implications for business.

TEXTBOOK: to be announced in class.

GRADE DETERMINATION:
To form a judgment as to each student's mastery of the course subject matter, I will gather various types of evidence. This evidence will include, at a minimum, the following components.
1. One in-class mid-term exam
2. One in-class final exam
3. One term paper
At the end of the semester, I will calculate a numerical class average for each student using the following weights:

<table>
<thead>
<tr>
<th>GRADE COMPONENT</th>
<th>PERCENTAGE POINTS</th>
</tr>
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<tbody>
<tr>
<td>Exam I</td>
<td>30%</td>
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<tr>
<td>Exam II</td>
<td>30%</td>
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<tr>
<td>Term paper</td>
<td>40%</td>
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<tr>
<td>Total</td>
<td>100%</td>
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