

 國立東華大學  
教學計劃表 Syllabus

|   |   |                             |         |                                    |  |
|---|---|-----------------------------|---------|------------------------------------|--|
| 課程名稱(中文)<br>Course Name in Chinese  | 會計學原理(一)AG  |                             |         | 學年/學期<br>Academic Year/Semester    | 112/1  |
| 課程名稱(英文)<br>Course Name in English  | Accounting Principle ( I )  |                             |         |                                    |  |
| 科目代碼<br>Course Code   | ACCT1160AG  | 系級<br>Department & Year     | 學一      | 開課單位<br>Course-Offering Department | 會計學系   |
| 修別<br>Type  | 學程 Program  | 學分數/時間<br>Credit(s)/Hour(s) | 3.0/3.0 |                                    |  |
| 授課教師<br>Instructor  | /高茂峰  |                             |         |                                    |  |
| 先修課程<br>Prerequisite  |   |                             |         |                                    |  |
| 課程描述 Course Description   |   |                             |         |                                    |  |
| The primary goal of this course is for students to learn about accounting as an information development and communication system that supports decision-making. Students will be also exposed to the study of accounting principles and procedures such as journalizing, posting, and the preparation of financial statements in accordance with the international financial reporting system, and other selected topics. |   |                             |         |                                    |  |
| 課程目標 Course Objectives  |   |                             |         |                                    |  |
| 近年來我國財務會計準則的制定與修訂，多已參考國際財務報導準則（以下簡稱IFRS）。在致力與國際接軌數年後，自2013年起所有公開發行公司均需採用IFRS為其編製財務報表之依據，為因應此一重大改變，並使學生所學與現行實務不致有太大落差。透過本課程的執行，將使學生實際了解企業會計的運作。  |   |                             |         |                                    |  |
| 院基本素養與核心能力<br>College Basic Learning Outcomes   |   |                             |         |                                    | 課程目標與院基本素養與核心能力<br>Correlation between Course Objectives and Basic Learning Outcomes |
| A   | 完備的商學與管理基礎知識。Sound basic knowledge of business and management                                   |                             |         |                                    | ●  |
| B   | 運用理性分析與創新思維從事問題解決。Ability to utilize rational and creative critical thinking in problem solving |                             |         |                                    | ○  |
| C   | 專業外語能力。Professional foreign language skills   |                             |         |                                    | ○  |
| 圖示說明Illustration：● 高度相關 Highly correlated ○ 中度相關 Moderately correlated  |   |                             |         |                                    |  |
| 授課進度表 Teaching Schedule & Content   |   |                             |         |                                    |  |
| 週次Week  | 內容 Subject/Topics   |                             |         |                                    | 備註Remarks  |
| 1   | Introduction  |                             |         |                                    | Sept. 13   |
| 2   | Chapter 1 - Accounting in Action  |                             |         |                                    | Sept. 20   |
| 3   | Chapter 1 & Chapter 2 - The Recording Process   |                             |         |                                    | Sept. 27   |
| 4   | Chapter 2   |                             |         |                                    | Oct. 4   |
| 5   | Chapter 3 - Adjusting the Accounts  |                             |         |                                    | Oct. 11  |
| 6   | Midterm Exam I  |                             |         |                                    | Oct. 18  |
| 7   | Chapter 3   |                             |         |                                    | Oct. 25  |

|    |   |         |
|----|---|---------|
| 8  | Chapter 4 - Completing the Accounting Cycle               | Nov. 1  |
| 9  | Chapter 4   | Nov. 8  |
| 10 | NDHU Sports Day   | Nov. 15 |
| 11 | Chapter 5 - Accounting for Merchandising Operations       | Nov. 22 |
| 12 | Midterm Exam II   | Nov. 29 |
| 13 | Chapter 5   | Dec. 6  |
| 14 | Chapter 6 - Inventories                                   | Dec. 13 |
| 15 | Chapter 6 & Chapter 7 - Fraud, Internal Control, and Cash | Dec. 20 |
| 16 | Chapter 7   | Dec. 27 |
| 17 | Final Exam  | Jan. 3  |
| 18 |   |         |

### 教學策略 Teaching Strategies

- ☒ 課堂講授 Lecture
 ☐ 分組討論 Group Discussion
 ☐ 參觀實習 Field Trip
 ☐ 其他 Miscellaneous:

### 教學創新自評 Teaching Self-Evaluation

#### 創新教學(Innovative Teaching)

- ☒ 問題導向學習(PBL)
 ☐ 團體合作學習(TBL)
 ☐ 解決導向學習(SBL)
 ☐ 翻轉教室 Flipped Classroom
 ☐ 磨課師 Moocs

#### 社會責任(Social Responsibility)

- ☐ 在地實踐 Community Practice
 ☐ 產學合作 Industry-Academia Cooperation

#### 跨域合作(Transdisciplinary Projects)

- ☐ 跨界教學 Transdisciplinary Teaching
 ☐ 跨院系教學 Inter-collegiate Teaching

- ☐ 業師合授 Courses Co-taught with Industry Practitioners

其它 other:

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| 學期成績計算及多元評量方式 Grading & Assessments   |                    |                    |          |          |          |          |          |          |                              |
|---|--------------------|--------------------|----------|----------|----------|----------|----------|----------|------------------------------|
| 配分項目<br>Items   | 配分比例<br>Percentage | 多元評量方式 Assessments |          |          |          |          |          |          |                              |
|   |                    | 測驗<br>會考           | 實作<br>觀察 | 口頭<br>發表 | 專題<br>研究 | 創作<br>展演 | 卷宗<br>評量 | 證照<br>檢定 | 其他                           |
| 平時成績 General Performance  | 20%                |                    | ✓        |          |          |          |          |          | In-class exercise & TA class |
| 期中考成績 Midterm Exam  | 50%                | ✓                  |          |          |          |          |          |          |                              |
| 期末考成績 Final Exam  | 30%                | ✓                  |          |          |          |          |          |          |                              |
| 作業成績 Homework and/or Assignments  |                    |                    |          |          |          |          |          |          |                              |
| 其他 Miscellaneous (_____)  |                    |                    |          |          |          |          |          |          |                              |
| 評量方式補充說明<br>Grading & Assessments Supplemental instructions<br>There will be no makeup midterm and final exams.   |                    |                    |          |          |          |          |          |          |                              |
| 教科書與參考書目 (書名、作者、書局、代理商、說明)<br>Textbook & Other References (Title, Author, Publisher, Agents, Remarks, etc.)<br>Weygandt, Jerry J. and Paul D. Kimmel, Financial Accounting with IFRS Wiley Custom Edition, 5th Edition, John Wiley & Sons, Inc., 2023 |                    |                    |          |          |          |          |          |          |                              |
| 課程教材網址(含線上教學資訊,教師個人網址請列位於本校內之網址)<br>Teaching Aids & Teacher's Website(Including online teaching information.<br>Personal website can be listed here.)   |                    |                    |          |          |          |          |          |          |                              |

其他補充說明 (Supplemental instructions)

The schedule is subject to change.

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國際商管認證說明：學院使命、教育目標、學習指標

在AACSB國際商管認證的諸多環節中，學習成效確保 (Assurance of Learning, AOL) 可謂其重中之重的一部分。AOL可概述為設計或檢討出一套有效的學習成效評價體系，透過全院師生的共同努力，試圖將學生的教育成效提升至與學院的教育使命 (Mission) 和各學制與系所的教學目標 (Learning Goals) 和目的 (Learning Objectives) 一致。其中，學院的教育使命與各學制與系所的教學目標和目的環環相扣、緊密連結，並以精心選出的種子課程評測同學的學習成效是否達到所對應的目標與目的。

以下為國立東華大學之學院使命以及本課程所對應之學習目標與目的

AACSB information: College Mission, Learning Goals, and Learning Objectives College Mission The College of Management (COM) emphasizes internationalization, education, and localization, which shapes its mission to cultivate outstanding management and academic talents who are aware of the impact of globalization and ethical issues and can integrate a diversity of knowledge and possess the analytical decision-making and execution abilities to build a brighter future. Students can achieve the five learning goals derived from the school mission, including LG1-integration of a diversity of business and management knowledge, LG2-analytical decision-making ability, LG3- execution, LG4-global vision, and LG5-ethics.

This course covers essential topics of fundamental knowledge in the field of accounting to help undergraduate students achieve LG1, which is measured by the L01.1 and L0 1.2.

Learning Goal (LG1): Equipped with the fundamental knowledge of a specialization or profession.

Learning Objectives (LOs):

1.1 Equipped with the fundamental knowledge of a specialization or profession;

1.2 Be able to apply professional knowledge to solve managerial problems.

Measurement: The evaluation of the learning effectiveness of the course includes two parts. The midterm and final exams are mainly for L0 1.1. and L0 1.2.

The following rubrics will be used to evaluate the students by midterm and final exams for the intended learning objectives of AOL.

L0 1.1- Equipped with the fundamental knowledge of a specialization or profession

Needs Improvement: Little evidence of sufficiency of understanding the fundamental concepts, skills and techniques in area of specialization or profession.

Satisfactory: Basically understand the fundamental concepts, skills and techniques in area of specialization or profession.

Exemplary: Comprehensively understand the fundamental concepts, skills and techniques in area of specialization or profession.

L0 1.2- Be able to apply professional knowledge to solve managerial problems

Needs Improvement:

Does not identify the main managerial problems and cannot apply the professional knowledge to analyze questions.

Satisfactory:

Identifies the main managerial problems and apply the professional knowledge to analyze a few questions.

Exemplary:

Clearly identifies the main and subsidiary managerial problems and well apply the professional knowledge to analyze insightful questions.