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② 图 三 東華大學 教學計劃表 Sylla Syllabus

課程名稱(中文)			會計學原理(一)AD			學年/學期 Academic Year/Sem		112/1		
		me in Chinese Z稱(英文)		ester						
		me in English	Accounting Principle (I)							
科目代碼 Course Code			ACCT1160AD	系級 Department & Year		開課單位 Course-Offering Department	會計學系			
		修別 Type	學程 Program	學分數/時 Credit(s)/Hou	0/3.0					
		課教師 tructor	/陳家慧							
	先修課程 Prerequisite									
課程描述 Course Description										
本課程為會計學之入門,其內容涵蓋我國財務報告編製準則與最新IFRS,將教導學生瞭解一般公認會計原則與會計理論架構,並認識企業經營環境,了解企業的經濟活動與交易型態,以及如何報導企業的經營成果與財務狀況。										
			課	程目標 Cour	se Objec	tives				
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。										
課程目標與院基本素 養與核心能力 Correlation between College Basic Learning Outcomes Course Objectives and Basic Learning Outcomes								養與核心能力 relation between burse Objectives d Basic Learning		
	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									
С	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		備註Remarks					
1		Introduction								
		Ch. 1 Accounting								
3		Ch. 1 Accounting Ch. 2 The Recor	ding Process							
Ch. 2 The Recording Process Ch. 3 Adjusting the Accounts										
5 國慶日假期										
	6 Ch. 3 Adjusting the Accounts									
7	7 Midterm Exam I (CH1~3)									
8 Ch. 4 Completing the Accounting Cycle										

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Ch. 4 Completing the Accounting Cycle

10	Ch. 5 Accounting for Merchandising Operations						
11	Ch. 5 Accounting for Merchandising Operations (or TEST CH3~4)						
12	Midterm Exam II (CH4~5)						
13	Ch. 6 Inventories						
14	4 Ch. 6 Inventories						
15	Ch. 7 Fraud, Internal Control, and Cash						
16	Ch. 7 Fraud, Internal Control, and Cash						
17	Final Exam (CH5~7)						
18	彈性教學						
教學策略 Teaching Strategies							
✓ 課堂講授 Lecture							
教 學 創 新 自 評 Teaching Self-Evaluation							
	教學創新自評 Teaching Self-Evaluation						
創新教學(教學創新自評 Teaching Self-Evaluation Innovative Teaching)						
問題導	Innovative Teaching)						
問題導翻轉教	Innovative Teaching) 向學習(PBL) ■ 團體合作學習(TBL) 解決導向學習(SBL)						
問題導 翻轉教 社會責任(Innovative Teaching)						
問題導 翻轉教 社會責任(Innovative Teaching)						
問題導 翻轉教 社會責任(在地實) 跨域合作(Innovative Teaching)						
問題導 翻轉教 社會責任(在地實) 跨域合作(Innovative Teaching)						

學期成績計算及多元評量方式 Grading & Assessments									
配分項目	配分比例 Percentage	多元評量方式 Assessments							
Items		測驗 會考	實作 觀察	口頭 發表	專題 研究	創作 展演	卷宗 評量	證照 檢定	其他
平時成績 General Performance	20%								出席、實習課
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

Grading & Assessments Supplemental instructions

教科書與參考書目〔書名、作者、書局、代理商、說明〕

Textbook & Other References (Title, Author, Publisher, Agents, Remarks, etc.)

Weygandt and Kimmel with Su. (2023) Financial Accounting with IFRS (5th Edition). Wiley Custom Edition.

- 1. 教師保留修改教學進度之權利;教學進度得視同學吸收狀況酌予調整。
- 2. 請同學務必尊重智慧財產權觀念,不得非法影印。

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)

Teaching Aids & Teacher's Website(Including online teaching information.

Personal website can be listed here.)

其他補充說明(Supplemental instructions)

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 LO1.1 and LO 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 the final exam are mainly for LO 1.1. and LO 1.2.

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

LO 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.

LO 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.