



## 課 綱 Course Outline

### 管理學院會計與資訊管理國際學士班學士班

|   |                         |                  |                    |                |     |
|---|-------------------------|------------------|--------------------|----------------|-----|
| 中文課程名稱<br>Course Name in Chinese  | 會計學原理(一)                |                  |                    |                |     |
| 英文課程名稱<br>Course Name in English  | Accounting Principle(I) |                  |                    |                |     |
| 科目代碼<br>Course Code   | ACIM10030               | 班 別<br>Degree    | 學士班<br>Bachelor' s |                |     |
| 修別<br>Type  | 學程<br>Program           | 學分數<br>Credit(s) | 3.0                | 時 數<br>Hour(s) | 3.0 |
| 先修課程<br>Prerequisite  |                         |                  |                    |                |     |
| 課程目標<br>Course Objectives   |                         |                  |                    |                |     |
| <p>This course introduces the fundamental concepts of financial accounting. Throughout the course, students will learn how to read and prepare financial statements, as well as how to utilize accounting information to improve decision-making. By the end of this course, students will achieve the following objectives:</p> <ol style="list-style-type: none"> <li>1. Grasp Fundamental Concepts of Accounting: Students will develop a solid grasp of the ethics, principles, and assumptions of accounting.</li> <li>2. Navigate the Accounting Cycle: The course will guide students through the accounting cycle, offering insights into each step involved in processing financial transactions. This knowledge will provide a holistic view of how financial data is identified, processed, and transformed into informative reports.</li> <li>3. Comprehend Financial Statements: Students will learn to prepare primary financial statements such as income statement, retained earnings statement, and statement of financial position. Further, they will develop basic skills in analyzing these statements to glean insights into a company's financial health.</li> <li>4. Recognize the Importance of Internal Controls: The course will highlight the significance of effective internal controls in preventing fraud.</li> </ol> |                         |                  |                    |                |     |
| 系教育目標<br>Dept.'s Education Objectives   |                         |                  |                    |                |     |
| 1   | 培養結合理論與實務之會計資訊專業人才      |                  |                    |                |     |
| 2   | 培養多元視野與跨領域整合能力之會計資訊專業人才 |                  |                    |                |     |
| 3   | 培養專業能力與品德操守並重之會計資訊專業人才  |                  |                    |                |     |

| 系專業能力<br>Basic Learning Outcomes   |                                      | 課程目標與系專業能力相關性<br>Correlation between Course Objectives and Dept.'s Education Objectives |
|--|--------------------------------------|---|
| A  | 兼具會計資訊理論與實務操作及專業知識，具備跨領域解決問題能力       | ●   |
| B  | 具有良好之會計資訊理論基礎與分析能力，具備相關領域升學或就業之知識與能力 | ●   |
| C  | 具備以資訊技術協助企業運作與商業管理之知識與應用能力           | ○   |
| D  | 具有會計資訊、風險控管、電腦審計與稅務整合能力              | ●   |
| E  | 具備超然獨立並嚴格遵守會計資訊專業倫理的道德勇氣             | ○   |
| F  | 具備團隊合作、國際視野、創造性思考及良好的外語能力            | ○   |
| 圖示說明Illustration：● 高度相關 Highly correlated ○ 中度相關 Moderately correlated   |                                      |   |
| 課程大綱<br>Course Outline   |                                      |   |
| Ch.1 Accounting in Action<br>Ch.2 The Recording Process<br>Ch.3 Adjusting the Accounts<br>Ch.4 Completing the Accounting Cycle<br>Ch.5 Accounting for Merchandise Operations<br>Ch.6 Inventories<br>Ch.7 Fraud, Internal Control, and Cash   |                                      |   |
| 資源需求評估（師資專長之聘任、儀器設備的配合．．．等）<br>Resources Required (e.g. qualifications and expertise, instrument and equipment, etc.)  |                                      |   |
| Students are responsible for reading the chapters. The instructor will post additional lecture notes for further clarification of the accounting principles covered via e-learning website. For the first semester, students will be exposed to the study of accounting principles and procedures such as journalizing, posting, and the preparation of financial statements in accordance with international financial reporting system, and other selected topics. |                                      |   |
| 課程要求和教學方式之建議<br>Course Requirements and Suggested Teaching Methods   |                                      |   |
| 其他<br>Miscellaneous  |                                      |   |