



課 綱 Course Outline
管理學院學士班

中文課程名稱 Course Name in Chinese	會計資訊系統				
英文課程名稱 Course Name in English	Accounting Information Systems				
科目代碼 Course Code	ACCT30800	班 別 Degree	學士班 Bachelor's		
修別 Type	學 程 Program	學分數 Credit(s)	3.0	時 數 Hour(s)	3.0
先修課程 Prerequisite					
課程目標 Course Objectives					
本課程透過課堂講授與專業講座的進行方式，將使學生實際了解企業營運流程的運作，包含銷貨、採購、生產（存貨）、固定資產、薪工、投資、融資、研發等八大循環。綜上所述，本課程目標希望學生修習跨領域就業學程後，能提升就業競爭力。					
院教育目標 College's Education Objectives					
1	培養能夠整合多元知識，具有決策分析能力以及擁有國際視野的傑出經營管理與學術研究人才 To equip students with the abilities to integrate diverse knowledge and culture, with decision analysis capabilities and international perspective of excellent management and research				
院基本素養與核心能力 College Basic Learning Outcomes				課程目標與院基本素養與核心能力 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					
課程大綱 Course Outline					
● Role and Purpose of Accounting Information Systems ● Transaction Processing in the AIS					

- Internal Controls
- Management Concepts
- Information Systems Concepts
- Flowcharting
- Data Flow Diagramming
- REA Modeling
- XBRL
- E-business and Enterprise Resource Planning Systems
- Computer Crime and Information Technology Security
- Sales/Collection Process
- Acquisition/Payment Process
- Other Business Process
- Decision-Making Models and Knowledge Management
- Professionalism, Ethics, and Career Planning
- Auditing and Evaluating the AIS

資源需求評估 (師資專長之聘任、儀器設備的配合 . . . 等)
Resources Required (e.g. qualifications and expertise, instrument and equipment, etc.)

- 師資專長之聘任：具備會計與資訊相關領域之博士
- 儀器設備的配合：會計資訊系統、Excel

課程要求和教學方式之建議
Course Requirements and Suggested Teaching Methods

建議有修習過會計學原理學生參與

課程成績評定之依據和標準

Grading Criteria

Assessment	Weight	Due Date
作業	20%	According to assignment
團體報告	30%	According to assignment
期中考	20%	Week 9
期末考	30%	Week 18

其他
Miscellaneous