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②國玄東華大學

教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	會計資訊系統AB				學年/學期 Academic Year/Semester		113/1
課程名稱(英文) Course Name in English	Accounting Information Systems						
科目代碼 Course Code	ACCT3080AB	系級 Department & Year	Department 學二		開課單位 Course-Offering Department	會計學系	
修別 Type	學程 Program	學分數/時間 Credit(s)/Hour(s)		3.0/3.0			
授課教師 Instructor	/張益誠						
先修課程 Prerequisite							

課程描述 Course Description

This course is intended to provide students with an understanding of the fundamental concepts with respect to accounting information systems. The students may not only learn how AIS concepts impact business practice (such as information technology, behavioral issues, management concerns, accounting life cycle, and some emerging technologies) but also develop professional judgment and critical thinking skills.

課程目標 Course Objectives

教導學生了解資訊技術,內部控制觀念,及會計資訊系統內各交易循環的活動,控制要素,及流程。

	系專業能力 Basic Learning Outcomes	課程目標與系專業能 力相關性 Correlation between Course Objectives and Dept.'s Education Objectives
A	兼具理論與實務操作之專業知識,以具備解決問題能	0
В	具有充實之會計理論基礎與分析能力,使具備就業或升學之知識與潛能	•
С	具備資訊運用能力,熟悉相關會計處理流程	•
D	具備查核基本概念,能遵循查核準則進行基本查核程序	•
Е	具有會計、審計與稅務整合能力	0
F	具備超然獨立及嚴格遵守會計專業倫理的道德勇氣	
G	具備基本外語能力	0
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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 of Course Outline	
2	Chl Accounting Information Systems and Firm Value	
3	Ch4 Accountants as Business Analysts	

4	Ch5 Data Modeling					
5	Ch6 Relational Databases and Enterprise Systems					
6	Ch7 Sales and Collections Business Process					
7	專題演講					
8	Ch8 Purchases and Payments Business Process					
9	期中考試週 Midterm Exam					
10	全校運動會(停課一天)					
11	Ch11 Accounting Information Systems and Internal Controls					
12	Ch12 Cybersecurity and Computer Fraud					
13	Ch13 Monitoring and Auditing AIS					
14	Ch15 Emerging Technologies: Blockchain and AI Automation					
15	專題演講					
16	期末考試週 Final Exam					
17	中華民國開國紀念日(放假)					
18	教師彈性補充教學					
	教學策略 Teaching Strategies					
✓ 課堂講	授 Lecture					
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) ■ ■ 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 Industy-Academia Cooperation						
一						
■ 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:						

學期成績計算及多元評量方式 Grading & Assessments									
配分項目	多元評量方式 Assessments								
Items	配分比例 Percentage	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%								
期中考成績 Midterm Exam	30%	>							
期末考成績 Final Exam	30%	~							
作業成績 Homework and/or Assignments	20%		~						
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.)

• Richardson, V. J., Chang, C. J., and Smith, R. (2024). Accounting Information Systems, 4/E. McGRAW- HILL.

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)