


國立東華大學
教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	會計學原理(一)AF		學年/學期 Academic Year/Semester	113/1	
課程名稱(英文) Course Name in English	Accounting Principle (I)				
科目代碼 Course Code	ACCT1160AF	系級 Department & Year	學一	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	/孫文琦				
先修課程 Prerequisite					
課程描述 Course Description					
<p>A financial accounting course will help you understand the essential financial components of business.</p> <p>Students are responsible for reading the chapters in advance. The instructor will post additional lecture notes for further clarification of the accounting principles covered via e-learning website. 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.</p>					
課程目標 Course Objectives					
<p>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。</p>					
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					
授課進度表 Teaching Schedule & Content					
週次Week	內容 Subject/Topics			備註Remarks	
1	Introduction				
2	9/17 中秋節				
3	Ch.1 Accounting in Action				
4	Ch. 2 The Recording Process				
5	Ch.3 Adjusting the Accounts				
6	Ch.3 Adjusting the Accounts				

7	10/22期中考試週 Midterm Exam I	
8	Ch. 4 Completing the Accounting Cycle	
9	Ch. 4 Completing the Accounting Cycle	
10	Ch. 5 Accounting for Merchandising Operations	
11	Ch. 5 Accounting for Merchandising Operations	
12	11/26期中考試週 Midterm Exam II	
13	Ch. 6 Inventories	
14	Ch. 6 Inventories	
15	Ch. 7 Fraud, Internal Control, and Cash	
16	Ch. 7 Fraud, Internal Control, and Cash	
17	12/31期末考試週 Final Exam	
18	彈性補充教學	

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:

學期成績計算及多元評量方式 Grading & Assessments

配分項目 Items	配分比例 Percentage	多元評量方式 Assessments							
		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	15%	✓	✓						(Zuvio)小考
期中考成績 Midterm Exam	50%	✓							2次
期末考成績 Final Exam	25%	✓							
作業成績 Homework and/or Assignments	10%		✓						實習課
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.)

教科書

Weygandt and Kimmel with Su, 2023, "Financial Accounting with IFRS", Fifth Edition. John Wiley & Sons Inc. 滄海書局 (For Sale in Taiwan Only)

參考書

林有志/黃娟娟, 2021, 會計學：以國際會計準則為基礎(第七版), 滄海書局
李宗黎、林蕙真, 2020, 會計學—理論與應用, 証業出版
李宗黎、林蕙真, 2020, 會計學新論(上), 証業出版

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.)

e學苑 (e-Learning @ NDHU)

其他補充說明 (Supplemental instructions)

- ★請同學務必尊重智慧財產權觀念, 不得非法影印。
- ★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。