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# ②图玄束至大學

# 教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	會計學原理(一)	)		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	DMSI10020	系級 Department 學一 & Year		開課單位 Course-Offering Department	數位行銷與服務創新國際 學士班		
修別 Type	學程 Program	學分數/時間 Credit(s)/Hour(s)		3.0/3.0			
授課教師 Instructor	/許芙瑄						
先修課程 Prerequisite							

### 課程描述 Course Description

Since 2013, all publicly listed companies in Taiwan have been required to prepare financial statements in accordance with International Financial Reporting Standards(IFRS) to align with international standards. Throughout the course, students will learn financial accounting with IFRS, covering topics such as fundamental concepts of accounting, accounting procedures and cycles, and accounting for merchandise operations. Students will gain an understanding of the logic of accounting and will be able to apply it in their daily lives.

#### 課程目標 Course Objectives

The primary goal of this course is for students to learn about accounting as an information development and communication development and communication system that supports decision-making. In achieving this goal, students completing this course should:

- 1. Have a broad view of accounting's role in satisfying society's need for information and its function in business, in government, in other organizations. and in public accounting.
- 2. Understand the basic features of accounting and reporting by organizations, including the principles underlying the design, integrity, and effectiveness of accounting information systems.
- 3. Understand fundamental accounting concepts and the elements of financial statements.

	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	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	0
В	具備邏輯思考、問題分析與解決之能力	•
С	具備溝通協調與團隊合作之能力	0
D	具備創新思維之能力	0
Е	具備國際視野及外語溝通之能力	0

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	9/13: Introduction	
2	9/20: Ch.1 Accounting in Action	

3 9/27: Ch. 2 The Recording Process						
4 10/4: Ch. 2 The Recording Process						
5 10/11: Ch. 3 Adjusting the Accounts	Quiz					
6 10/18: Ch. 3 Adjusting the Accounts						
7 10/25: Midterm Exam I						
8 11/1: Ch. 4 Completing the Accounting Cycle						
9 11/8: Ch. 4 Completing the Accounting Cycle						
10 11/15: Ch.5 Accounting for Merchandise Operations	Quiz					
11 11/22: Ch.5 Accounting for Merchandise Operations						
12 11/29: Midterm Exam II						
13 12/6: Ch. 6 Inventories						
14 12/13: Ch. 6 Inventories						
15 12/20: Ch. 7 Fraud, Internal Control, and Cash	Quiz					
16 12/27: Ch. 7 Fraud, Internal Control, and Cash						
17 1/3: Final Exam						
18 1/10: Flexible						
教學策略 Teaching Strategie	es					
✓ 課堂講授 Lecture	参觀實習 Field Trip					
其他Miscellaneous:						
教學創新自評 Teaching Self-Evalua	ation					
創新教學(Innovative Teaching)						
■ 関題導向學習(PBL) ■ ■ 関體合作學習(TBL) ■ 解決導向學習(SBL)						
■ 翻轉教室 Flipped Classroom						
社會責任(Social Responsibility)						
□ 在地實踐Community Practice □ 產學合作 Industy-Academia Cooperation						
□ 在地實踐Community Practice □ 產學合作 Industy-Acade	emia Cooperation					
在地實踐Community Practice	emia Cooperation					
跨域合作(Transdisciplinary Projects)						
跨域合作(Transdisciplinary Projects)  □ 跨界教學Transdisciplinary Teaching □ 跨院系教學Inter-colleg						

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	25%	~							Attendance10% \Quiz 15%
期中考成績 Midterm Exam	40%	<b>~</b>							Midterm Exam I 20% • Midterm Exam II 20%
期末考成績 Final Exam	25%	>							
作業成績 Homework and/or Assignments	10%						<b>&gt;</b>		
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.

## 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)

The teaching schedule is subject to change.