



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 & Year	學一	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	/許美瑄			
先修課程 Prerequisite				
課程描述 Course Description				
<p>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.</p>				
課程目標 Course Objectives				
<p>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:</p> <ol style="list-style-type: none"> 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			○
B	具備邏輯思考、問題分析與解決之能力			●
C	具備溝通協調與團隊合作之能力			○
D	具備創新思維之能力			○
E	具備國際視野及外語溝通之能力			○
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 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	25%	✓							Attendance 10%、 Quiz 15%
期中考成績 Midterm Exam	40%	✓							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%						✓		
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.