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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	中級會計學(上)	)		學年/學期 Academic Year/Se	113/1		
課程名稱(英文) Course Name in English	Intermediate Accounting(I)						
科目代碼 Course Code	ACIM20020	系級 Department 學二 & Year		開課單位 Course-Offering Department	會計與資訊管理國際學士 班		
修別 Type	學程 Program	學分數/時 Credit(s)/Hou		3.0/3.0			
授課教師 Instructor	/孫文琦						
先修課程 Prerequisite	/*會計學原理(二)						

### 課程描述 Course Description

The objectives of this course are to understand the theoretical and practical foundation of intermediate financial accounting.

Moreover, this course would allow students develop the critical thinking to discover what the accounting numbers implications expressed by the managers.

#### 課程目標 Course Objectives

The primary goal of this course is for students to have an advanced and through understanding of the framework and core-concepts of financial accounting and reporting. In achieving this goal, students completing this course should:

- 1. Understand conceptual framework, financial statements and the institutional framework
- 2. Understand major accounting and reporting issues related to assets
- 3. Grasp the significance of the materials presented in the course.
- 4. Discover the implication of intermediated accounting number expressed in financial statements

state	ments.				
	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	兼具會計資訊理論與實務操作及專業知識,具備跨領域解決問題能力	•			
В	具有良好之會計資訊理論基礎與分析能力,具備相關領域升學或就業之知識與能力	•			
С	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	•			
D	具有會計資訊、風險控管、電腦審計與稅務整合能力	0			
Е	具備超然獨立並嚴格遵守會計資訊專業倫理的道德勇氣	0			
F	具備團隊合作、國際視野、創造性思考及良好的外語能力	0			
圖示說明Illustration : ● 高度相關 Highly correlated ○中度相關 Moderately correlated					
培 運 准 度 砉 Teaching Schedule & Content					

### 授課進度表 Teaching Schedule & Content

週次Week	內容 Subject/Topics	備註Remarks
1	Introduction	

2	Chapter 1: The Environment and Conceptual Frame-work of Financial Reporting					
3	Chapter 1: The Environment and Conceptual Frame- work of Financial Reporting					
4	Chapter 2: Income Statement and Related Information					
5	Chapter 3: Statement of Financial Position and State-ment of Cash Flows					
6	Chapter 4: Accounting and the Time Value of Money					
7	10/23期中考試週 Midterm Exam I					
8	Chapter 5: Cash and Receivables					
9	Chapter 5: Cash and Receivables					
10	NDHU Sports Day(no classes)					
11	Chapter 6: Inventories					
12	11/27期中考試週 Midterm Exam II					
13	Chapter 7: Acquisition and Disposition of Property, Plant, and Equipment					
14	Chapter 7: Acquisition and Disposition of Property, Plant, and Equipment					
15	Chapter 8: Depreciation, Impairments, and Depletion					
16	Chapter 8: Depreciation, Impairments, and Depletion					
17	7 12/25期末考試週 Final Exam					
18	New Year's Day (Holiday) / 彈性補充教學 Alternative curriculum					
	教 學 策 略 Teaching Strategies					
✓ 課堂講	授 Lecture	Field Trip				
其他Mi	scellaneous:					
	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	로 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 Cooperati	on				
跨域合作(	Transdisciplinary Projects)					
	學Transdisciplinary Teaching					
業師合	授 Courses Co-taught with Industry Practitioners					
其它 othe	r:					

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%	>							weekly online quizzes, in-class participation & attendance, paper -based tests
期中考成績 Midterm Exam	50%	~							
期末考成績 Final Exam	25%	<b>&gt;</b>							
作業成績 Homework and/or Assignments									
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.)

Kieso, Donald E., Jerry J. Weygandt, Terry D. Warfield, Intermediate Accounting: IFRS Edition, 5th Edition. John Wiley & Sons, Inc., 2024.

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)

 $\label{thm:condition} \mbox{Teaching Aids \& Teacher's Website} (\mbox{Including online teaching information.}$ 

Personal website can be listed here.)

e-Learning @ NDHU

其他補充說明(Supplemental instructions)