



## 教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	中級會計學(一)		學年/學期 Academic Year/Semester	113/1
課程名稱(英文) Course Name in English	Intermediate Accounting(I)			
科目代碼 Course Code	FIN_B0180	系級 Department & Year	學二	開課單位 Course-Offering Department
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>The objectives of this course are to understand the theoretical and practical foundation of intermediate financial accounting.</p> <p>Moreover, this course would allow students develop the critical thinking to discover what the accounting numbers implications expressed by the managers.</p>				
課程目標 Course Objectives				
<p>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:</p> <ol style="list-style-type: none"> <li>1. Understand conceptual framework, financial statements and the institutional framework</li> <li>2. Understand major accounting and reporting issues related to assets</li> <li>3. Grasp the significance of the materials presented in the course.</li> <li>4. Discover the implication of accounting number expressed in financial statements.</li> </ol>				
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	具備經濟學、會計學、統計學及數學的基礎能力Basic knowledge of the financial theory Economics, accounting, statistical and mathematical ability.			●
B	具備財務金融基本學理Understanding of the development of the financial disciplinal.			○
C	具備運用財務金融學理進行分析能力Basic knowledge of financial theory analysis.			○
D	具備資料整理、書面呈現或口頭報告之能力Basic knowledge of documentation and presentation skills.			○
E	具備財經時事基本分析能力Capabilities for financial analysis of current affairs			
F	具備電腦程式運算及應用基本能力Ability of computer programs, algorithms and applications			
G	具備英語閱讀溝通協調等基本能力English reading ability of communication and coordination			●
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	Chapter 1 - Financial Accounting and Accounting Standards Chapter 2 - Conceptual Framework for Financial Reporting	
3	Chapter 2 - Conceptual Framework for Financial Reporting Chapter 3 - The Accounting Information	
4	Chapter 4 - Income Statement and Related Information	
5	Chapter 5 - Statement of Financial Position and Statement of Cash Flows	
6	Chapter 5 - Statement of Financial Position and Statement of Cash Flows	
7	10/23期中考試週 Midterm Exam I	
8	Chapter 7 - Cash and Receivables	
9	Chapter 8 - Valuation of Inventories: A Cost-Basis Approach	
10	NDHU Sports Day(no classes)	
11	Chapter 9 - Inventories: Additional Valuation Issues	
12	11/27期中考試週 Midterm Exam II	
13	Chapter 10 - Acquisition and Disposition of Property, Plant, and Equipment	
14	Chapter 10 - Acquisition and Disposition of Property, Plant, and Equipment	
15	Chapter 11 - Depreciation, Impairments, and Depletion	
16	Chapter 11 - Depreciation, Impairments, and Depletion	
17	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                     
 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:

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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%	✓							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%	✓							
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) Teaching Aids & Teacher's Website(Including online teaching information. Personal website can be listed here.)									
e-Learning @ NDHU									
其他補充說明 (Supplemental instructions)									