



教學計劃表 Syllabus

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|---|---|-----------------------------|---------------------------------|---|-----------------|
| 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 | MSF_10080 | 系級 Department & Year | 學二 | 開課單位 Course-Offering Department | 管理科學與財金國際學士學位學程 |
| 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 | /*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: | | | | | |
| <ol style="list-style-type: none"> 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. | | | | | |
| 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 | 能以數量方法分析與解決問題。 Using quantitative methods to analyze and solve problems. | | | ○ | |
| B | 具備財務金融領域之分析能力。 Equipped with the ability to analyze finance. | | | ● | |
| C | 能善用資訊科技進行資料分析、統整與呈現。 Using information technology to analyze, integrate, and present data. | | | ○ | |
| D | 具備國際視野與專業外語能力。 Equipped with a global vision and specialized foreign language proficiency. | | | ● | |
| E | 具備掌握財經時事議題及研判財經趨勢之能力。 Equipped with the ability to master topics of finance and economy, and other current news, and to diagnose financial and economic tendencies | | | ● | |
| F | 具備一般管理的基礎知識。 Equipped with basic knowledge of management in general. | | | ○ | |
| 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 | | | | |

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| 2 | Chapter 1: The Environment and Conceptual Framework of Financial Reporting | |
| 3 | Chapter 1: The Environment and Conceptual Framework of Financial Reporting | |
| 4 | Chapter 2: Income Statement and Related Information | |
| 5 | Chapter 3: Statement of Financial Position and Statement 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 | 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:

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) | | | | | | | | | |