② 国立東華大學 教學計劃表 Syllabus

		大	「町町代	Oyıı	abus					
	名稱(中文) me in Chinese	中級會計學(一))		學年/學期 Academic Year/Sem	113/1				
	名稱(英文) me in English	Intermediate Accounting(I)								
	-目代碼 rse Code	MSF_10080 糸級 Department & Year 祭二 開課單位 Course-Offering Department					▶理科學與財金國際學士 學位學程			
	修別 Type	學程 Program	0/3.0							
	課教師 structor	/孫文琦								
	修課程 equisite	/*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.										
accounting				se Object	ives					
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. 第程目標與系專業 力相關性 Correlation betw Course Objectiv and Dept.'s Education										
A 能以數量方法分析與解決問題。							Objectives			
US1ng B 具備則	quantitative meth b務金融領域之分析員	能力。		ems.						
Equipi 能差用	ped with the abili 資訊科技進行資料な									
Using Using	information techr]際視野與專業外語	nology to analyze		nd present	data.		0			
D Equip	ped with a global	vision and spec		language	proficiency.					
具備掌握財經時事議題及研判財經趨勢之能力。EEquipped with the ability to master topics of finance and economy, and other currentnews, 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	ek 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	12/25期末考試週 Final Exam							
18	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							
上 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) 解決導向學習(SBL)							
□ 翻轉教室 Flipped Classroom □ 磨課師 Moocs								
上 社會責任(Social Responsibility)								
「在地實踐Community Practice 」 産學合作 Industy-Academia Cooperation								
 跨域合作(Transdisciplinary Projects)								
☐ 跨界教學Transdisciplinary 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	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%	~							
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)									