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②图 至東華大學

教學計劃表 Syllabi						abus							
Cour		## P P P P P P P P P P P P P P P P P P				ester	113/1						
Cour	課程名稱(英文) Course Name in English Accounting Principle (I)												
科目代碼 Course Code			ACCT1160AA	系級 Bepartment & Year			開課單位 Course-Offering Department		會計學系				
		修別 Type	學程 Program	學分數/時間 Credit(s)/Hou	0/3.0	/3.0							
	授課教師 Instructor /張益誠												
	先修課程 Prerequisite												
課程描述 Course Description													
This course is intended to provide students with an understanding of the fundamental concepts necessary to use accounting effectively today and introduce them to the International Financial Reporting Standard (IFRS) and how they will use accounting in the future.													
			課	程目標 Cours	se Obj	ecti	ves						
近年來我國財務會計準則的制定與修訂,多已參考國際財務報導準則(以下簡稱IFRS)。在致力與國際接軌數年後, 自2013年起所有公開發行公司均需採用IFRS為其編製財務報表之依據,為因應此一重大改變,並使學生所學與現行實 務不致有太大落差。透過本課程的執行,將使學生實際了解企業會計的運作。													
	課程目標與院基本素 養與核心能力 Correlation between College Basic Learning Outcomes Course Objectives and Basic Learning Outcomes							The state of the s					
A	A 完備的商學與管理基礎知識。Sound basic knowledge of business and management							•					
В	B 運用理性分析與創新思維從事問題解決。Ability to utilize rational and creative critical thinking in problem solving												
С	C 專業外語能力。Professional foreign language skills												
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 of	ntroduction of Course Outline										
2		Chapter 1- Acco	pter 1- Accounting in Action										
3		Chapter 2- The	hapter 2- The Recording Process										
4		Chapter 2- The Recording Process											
5 Chapter 3- Adjusting the Accounts													
6 Chapter 3- Adjusting the Accounts													
7 Chapter 3- Adjusting the Accounts													

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Chapter 4- Completing the Accounting Cycle

期中考試週 Midterm Exam

10	10 Chapter 4- Completing the Accounting Cycle							
11	11 Chapter 5- Accounting for Merchandise Operations							
12	12 Chapter 5- Accounting for Merchandise Operations							
13	13 Chapter 6- Inventories							
14	14 Chapter 6- Inventories							
15	15 Chapter 7- Fraud, Internal Control, and Cash							
16	16 Chapter 7- Fraud, Internal Control, and Cash							
17	期末考試週 Final Exam							
18	教師彈性補充教學							
教 學 策 略 Teaching Strategies								
✓ 課堂講授 Lecture								
其他Miscellaneous:								
教 學 創 新 自 評 Teaching Self-Evaluation								
	表 子 高 神 日 町 Teaching Oct							
創新教學(Innovative Teaching)							
✓ 問題導	Innovative Teaching)							
✓ 問題導 ■ 翻轉教	Innovative Teaching) 向學習(PBL) ■ 團體合作學習(TBL) 解決導向學習(SBL)							
✓ 問題導 ■ 翻轉教 社會責任(Innovative Teaching) 向學習(PBL) 國體合作學習(TBL) 解決導向學習(SBL) 室 Flipped Classroom 原課師 Moocs							
✓ 問題導 翻轉教 社會責任(Innovative Teaching) 向學習(PBL) 國體合作學習(TBL) 解決導向學習(SBL) 室 Flipped Classroom 原課師 Moocs Social Responsibility)							
✓ 問題導 翻轉教 社會責任(在地實) 跨域合作(Innovative Teaching) 向學習(PBL) 國體合作學習(TBL) 解決導向學習(SBL) 室 Flipped Classroom 原課師 Moocs Social Responsibility) 踐Community Practice							
✓ 問題導 ■ 翻轉教 社會責任(□ 在地實) 跨域合作(□ 跨界教	Innovative Teaching) 向學習(PBL) 室 Flipped Classroom							

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	30%	~								
期中考成績 Midterm Exam	30%	~								
期末考成績 Final Exam	40%	~								
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.)

• Weygandt, J. J., Kimmel, P. D. (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)

國際商管認證說明:學院使命、教育目標、學習指標

在AACSB國際商管認證的諸多環節中,學習成效確保(Assurance of Learning, AOL)可謂其重中之重的一部分。 AOL可概述為設計或檢討出一套有效的學習成效評價體系,透過全院師生的共同努力,試圖將學生的教育成效提升至 與學院的教育使命(Mission)和各學制與系所的教學目標(Learning Goals)和目的(Learning Objectives)一 致。其中,學院的教育使命與各學制與系所的教學目標和目的環環相扣、緊密連結,並以精心選出的種子課程評測同 學的學習成效是否達到所對應的目標與目的。

以下為國立東華大學之學院使命以及本課程所對應之學習目標與目的

AACSB information: College Mission, Learning Goals, and Learning Objectives College Mission The College of Management (COM) emphasizes internationalization, education, and localization, which shapes its mission to cultivate outstanding management and academic talents who are aware of the impact of globalization and ethical issues and can integrate a diversity of knowledge and possess the analytical decision-making and execution abilities to build a brighter future. Students can achieve the five learning goals derived from the school mission, including LG1-integration of a diversity of business and management knowledge, LG2-analytical decision-making ability, LG3- execution, LG4-global vision, and LG5-ethics.

This course covers essential topics of fundamental knowledge in the field of accounting to help undergraduate students achieve LG1, which is measured by the LO1.1 and LO 1.2.

Learning Goal (LG1):

Equipped with the fundamental knowledge of a specialization or profession Learning Objectives (LOs): 1.1 Equipped with the fundamental knowledge of a specialization or profession; 1.2 Be able to apply professional knowledge to solve managerial problems

Measurement: The evaluation of the learning effectiveness of the course includes two parts. The Midterm the final exam are mainly for LO 1.1. and LO 1.2.

The following rubrics will be used to evaluate the students by midterm and final exams for the intended learning objectives of AOL.

LO 1.1- Equipped with the fundamental knowledge of a specialization or profession

Needs Improvement: Little evidence of sufficiency of understanding the fundamental concepts, skills and techniques in area of specialization or profession.

Satisfactory: Basically understand the fundamental concepts, skills and techniques in area of specialization or profession.

Exemplary: Comprehensively understand the fundamental concepts, skills and techniques in area of specialization or profession.

LO 1.2- Be able to apply professional knowledge to solve managerial problems

Needs Improvement:

Does not identify the main managerial problems and cannot apply the professional knowledge to analyze questions.

Satisfactory:

Identifies the main managerial problems and apply the professional knowledge to analyze a few questions.

Exemplary:

Clearly identifies the main and subsidiary managerial problems and well apply the professional knowledge to analyze insightful questions.