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②图 i 東華大學 教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese			會計學原理(一))		學年/學期 Academic Year/Sem	113/2			
Cour			Accounting Principle (I)							
			ACCT11600 Department 學一 Course-Offe Department		開課單位 Course-Offering Department	會計學系				
	修別 Type 學程 Program 學分數/時間 Credit(s)/Hour(s) 3.0/3.0									
	授課教師 Instructor									
課程描述 Course Description								Name in Chinese		
l	lecture notes for further clarification of the accounting principles covered via e-learning website. Students will be exposed to the study of accounting principles and procedures such as journalizing,									
Students are responsible for reading the chapters in advance. The instructor will post additional lecture notes for further clarification of the accounting principles covered via e-learning website.										
lecture notes for further clarification of the accounting principles covered via e-learning website. Students will be exposed to the study of accounting principles and procedures such as journalizing,										
-	##1 # 1									
1 Cpoi	### Academic Vear/Semester ### Accounting Principle (1) #### Accounting Principle (1) ##### Accounting Course Code ### Accounting Principles Accounting Paperment ### Accounting Course Will help you understand the essential financial components of ness. ##################################									
近年來	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,									
1	013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 F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。									
院基本素養與核心能力							Cor	養與核心能力 relation between urse Objectives l Basic Learning		
A	完備的									
В	運用理性分析與創新思維從事問題解決。Ability to utilize rational and creative									
С	C 專業外語能力。Professional foreign language skills									
圖示言	說明 I l	lustration :	高度相關 Hi	ghly correla	ated 〇中	度相關 Moderatel	y corre	lated		
	critical thinking in problem solving 專業外語能力。Professional foreign language skills 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/Topi	cs		,	備註Remarks		
]		Introduction								
2	2	Ch. 1 Accounting	in Action							
	}									
4	Į	Ch.3 Adjusting	the Accounts							
Ę	<u>,</u>	Ch.3 Adjusting	the Accounts							
(3	Ch. 4 Completi	ng the Account	ing Cycle						

7	期中考試週 Midterm Exam I							
8	4/7調整上課(放假)							
9	Ch. 4 Completing the Accounting Cycle							
10	Ch. 5 Accounting for Merchandising Operations							
11	11 Ch. 5 Accounting for Merchandising Operations							
12	12 11/26期中考試週 Midterm Exam II							
13	Ch. 6 Inventories							
14	Ch. 6 Inventories							
15	15 Ch. 7 Fraud, Internal Control, and Cash							
16	Ch. 7 Fraud, Internal Control, and Cash							
17	期末考試週 Final Exam							
18	彈性補充教學							
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) ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■								
翻轉教室 Flipped Classroom 磨課師 Moocs								
社會責任(社會責任(Social Responsibility)							
在地實踐Community Practice 產學合作 Industy-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	配分比例	多元評量方式 Assessments							
Items	Percentage	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(含出缺席) General Performance (Attendance Record)	15%	~	~						(Zuvio)小考
期中考成績 Midterm Exam	50%	~							2次
期末考成績 Final Exam	25%	~							
作業成績 Homework and/or Assignments	10%		~						實習課
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.)

教科書

Weygandt and Kimmel with Su, 2023, "Financial Accounting with IFRS", Fifth Edition. John Wiley & Sons Inc. 滄海書局 (For Sale in Taiwan Only)

參考書

林有志/黄娟娟, 2021, 會計學:以國際會計準則為基礎(第七版), 滄海書局

李宗黎、林蕙真, 2020, 會計學-理論與應用, 証業出版

李宗黎、林蕙真, 2020, 會計學新論(上), 証業出版

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學苑 (e-Learning @ NDHU)

其他補充說明(Supplemental instructions)

- ★請同學務必尊重智慧財產權觀念,不得非法影印。
- ★教師保留修改教學進度之權利;教學進度得視同學吸收狀況酌予調整。