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②國玄東華大學

教學計劃表 Syllabus

會計學原理(二))AA		學年/學期 Academic Year/Semester		113/2	
Accounting Principle (II)						
ACCT1170AA	系級 Department 學一 & Year		開課單位 Course-Offering Department	會計學系		
學程 Program			3.0/3.0			
/張益誠						
/#會計學原理(一)/*會計學原理(一)						
	Accounting Pri ACCT1170AA 學程 Program /張益誠	ACCT1170AA	Accounting Principle (II) ACCT1170AA	Academic Year/Se Accounting Principle (II)	Academic Year/Semester Academic Year/Semester Accounting Principle (II) 系級 B課單位 Course-Offering Department 学分数/時間 Credit(s)/Hour(s) 3.0/3.0 /張益誠	

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, as well as introduce them to the International Financial Reporting Standard (IFRS) and how they will use accounting in the future.

課程目標 Course Objectives

使學生熟悉財務會計及管理會計理論與實務,進而瞭解企業會計制度及管理會計運作, 以充分掌握企業經營之狀況。

專業能 between ctives 's on ees

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 Course Outline	
2	Ch8	
3	Ch8	
4	Ch9	

5	Ch9					
6	Ch10					
7	兒童節(放假)					
8	Ch11					
9	期中考試週 Midterm Exam					
10	Ch11					
11	Ch12					
12	Ch12					
13	Ch13					
14	Ch13					
15	Ch14					
16	Ch14					
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	Field Trip				
其他Mis	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) W 解決導向學習(SBL)						
翻轉教室 Flipped Classroom						
社會責任(Social Responsibility)					
✓ 在地實	碊Community Practice 產學合作 Industy-Academia Cooperati	on				
跨域合作(Transdisciplinary Projects)					
一 跨界教	學Transdisciplinary Teaching ▽ 跨院系教學Inter-collegiate Teaching					
業師合為	授 Courses Co-taught with Industry Practitioners					
其它 othe	r:					

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)	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)