②國玄東華大學

教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	()) AE		學年/學期 Academic Year/Semester		114/1	
課程名稱(英文) Course Name in English	Accounting Principle						
科目代碼 Course Code	ACCT1160AE	系級 Department & Year		開課單位 Course-Offering Department			
修別 Type	Program	學分數/時間 Credit(s)/Hour(s)		3.0/3.0			
授課教師 Instructor	/						
先修課程 Prerequisite							
the falt: Course Description							

課程描述 Course Description

The primary goal of this course is for students to learn about accounting as an information development and communication system that supports decision-making. Students will be also exposed to the study of accounting principles and procedures such as journalizing, posting, and the preparation of financial statements in accordance with the international financial reporting system, and other selected topics.

	課程目標	Course Objectives
2013	I FRS	I FRS

	院基本素養與核心能力 College Basic Learning Outcomes	課程目標與院基本素 養與核心能力 Correlation between Course Objectives and Basic Learning Outcomes
А	Sound basic knowledge of business and management	
В	Ability to utilize rational and creative critical thinking in problem solving	
С	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	Sept. 10
2	Chapter 1 - Accounting in Action	Sept. 17
3	Chapter 1 & Chapter 2 - The Recording Process	Sept. 24
4	Chapter 2	Oct. 1
5	Chapter 3 - Adjusting the Accounts	Oct. 8
6	Chapter 3	Oct. 15
7	Midterm Exam I	Oct. 22

8	Chapter 4 - Completing the Accounting Cycle	Oct. 29						
9	Chapter 4	Nov. 5						
10	NDHU Sports Day	Nov. 12						
11	Chapter 5 - Accounting for Merchandising Operations	Nov. 19						
12	Midterm Exam I I	Nov. 26						
13	Chapter 5	Dec. 3						
14	Chapter 6 - Inventories	Dec. 10						
15	Chapter 6 & Chapter 7 - Fraud, Internal Control, and Cash	Dec. 17						
16	Chapter 7	Dec. 24						
17	Fi nal Exam	Dec. 31						
18	Sel f-di rected Learni ng	Jan. 7						
	教 學 策 略 Teaching Strategies							
~	Lecture Group Discussion	Field Trip						
M	scel I aneous:							
	教學創新自評Teaching Self-Evaluation							
(I nnovati ve Teachi ng)							
✓	(PBL) (TBL)	(SBL)						
	Flipped Classroom Mocs							
(Social Responsibility)							
	Community Practice Industy-Academia Cooperation							
	(Transdi sci pl i nary Proj ects)							
	Transdi sci pl i nary Teachi ng Inter-col l egi ate Teachi ng							
	Courses Co-taught with Industry Practitioners							
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
() General Performance (Attendance Record)	20%		~						I n-cl ass exerci se & TA cl ass
Midterm Exam	50%	>							
Fi nal Exam	30%	>							
Homework and/or Assignments									
Miscel I aneous									

評量方式補充說明

Grading & Assessments Supplemental instructions

There will be no makeup midterm and final exams.

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, Jerry J. and Paul D. Kimmel, Financial Accounting with IFRS Wiley Custom Edition, 5th Edition, John Wiley & Sons, Inc., 2023

Please respect intellectual property. Must not duplicate copyrighted materials.

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)

The schedule is subject to change.

AACSB

Assurance of Learning, AQL

AOL

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Learning Goals

Learning Objectives

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 and final exams 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.

Sati sfactory:

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

Exempl arv:

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