

 國立東華大學
教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	會計學原理(一)AC			學年/學期 Academic Year/Semester	114/1
課程名稱(英文) Course Name in English	Accounting Principle (I)				
科目代碼 Course Code	ACCT1160AC	系級 Department & Year	學一	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	/黃德芬				
先修課程 Prerequisite					

課程描述 Course Description

本課程為會計學之入門，其內容涵蓋我國財務報告編製準則與最新國際財務報導準則（IFRS），將教導學生瞭解一般公認會計原則與會計理論架構，並認識企業經營環境，了解企業的經濟活動與交易型態，以及如何報導企業的經營成果與財務狀況。會計乃企業語言，為管理學院同學必修之課程。本課程旨在介紹財務會計之基本觀念及技術。財務會計係提供有關企業之財務資訊，供投資或貸款之個人及機構做投資、貸款決定時之參考。由於企業經營中投資、貸款之活動非常頻繁，是以此類財務資訊之編制與解讀對健全營運甚為重要。本課程旨在介紹財務會計之基本觀念及技術，目的在使修習者瞭解會計資訊如何產生，進而瞭解會計資訊的意義，從而建立處理會計問題與編製及分析財務報表的基本能力。

課程目標 Course Objectives

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。

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
A	完備的商學與管理基礎知識。Sound basic knowledge of business and management	●
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	○
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	
2	Ch.1 Accounting in Action	
3	Ch.2 The Recording Process	
4	Ch.2 The Recording Process	
5	First mid-term exam	
6	Ch.3 Adjusting the Accounts	

7	Ch.3 Adjusting the Accounts	
8	Ch.4 Completion of the Accounting Cycle	
9	Ch.5 Accounting for Merchandising Operations	
10	全校運動會，停課	
11	Ch.5 Accounting for Merchandising Operations	
12	Second mid-term exam	
13	Ch.6 Inventories	
14	Ch.6 Inventories	
15	Ch.7 Fraud, Internal Control, and Cash	
16	Ch.7 Fraud, Internal Control, and Cash	
17	Final exam	
18	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)
 ☐ 團體合作學習(TBL)
 ☐ 解決導向學習(SBL)
☐ 翻轉教室 Flipped Classroom
 ☐ 磨課師 Moocs

社會責任(Social Responsibility)

- ☐ 在地實踐 Community Practice
 ☐ 產學合作 Industry-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 Items	配分比例 Percentage	多元評量方式 Assessments							
		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%	✓	✓						
期中考成績 Midterm Exam	50%	✓							兩次
期末考成績 Final Exam	25%	✓							
作業成績 Homework and/or Assignments	10%		✓						
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, Kimmel, and Su “Financial Accounting with IFRS”，Fifth edition. 滄海書局。 參考書目：Phillips, Libby and Libby (2011) “Fundamentals of Financial Accounting”，新月書局。 參考書目：杜榮瑞、薛富井、蔡彥卿、林修葳 (2009)，會計學，第四版，東華書局。									
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.