

 國立東華大學
教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese		會計資訊系統研討			學年/學期 Academic Year/Semester	114/1
課程名稱(英文) Course Name in English		Seminar on Accounting Information System				
科目代碼 Course Code		MACT52920	系級 Department & Year	碩士	開課單位 Course-Offering Department	會計學系
修別 Type		必修 Required	學分數/時間 Credit(s)/Hour(s)		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 essential concepts with respect to accounting information systems. Alternatively, the lecturer and students would discuss how to finish an AIS research via reading and reviewing academic papers.						
課程目標 Course Objectives						
This course is intended to provide students with an understanding of the essential concepts with respect to accounting information systems. Alternatively, lecturer and students would discuss how to finish an AIS research via reading and reviewing academic papers.						
系專業能力 Basic Learning Outcomes					課程目標與系專業能力相關性 Correlation between Course Objectives and Dept.' s Education Objectives	
A	具備理論與實務之專業能力					●
B	具有充實之會計理論與分析能					○
C	兼具其他管理領域之整合能					●
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		Grabski, S. V., Leech, S.A., and Schmidt, P. J. 2011, A Review of ERP Research: A Future Agenda for Accounting Information Systems, Journal of Information Systems, 25(1): 37 - 78.				
3		Bradford, M., and Florin, J. 2003. Examining the role of innovation diffusion factors on the implementation success of enterprise resource planning systems. International Journal of Accounting Information Systems, 4(3): 205 - 225. 安德魯·麥克菲 (Andrew McAfee)，當資訊科技的主人，哈佛商業評論2006年11月號。				

4	Hayes, D. C., Hunton, J. E., and Reck, J. L. 2001. Market reactions to ERP implementation announcements. <i>Journal of Information Systems</i>, 15(1): 3 - 18. 大衛·厄普頓 (David M. Upton)，極簡風企業系統，哈佛商業評論2008年6月號。 RPA demo-1	
5	Poston, R., and Grabski, S. 2001. Financial impacts of enterprise resource planning implementations. <i>International Journal of Accounting Information Systems</i>, 2 (4): 271 - 294. 湯瑪斯·戴文波特 (Thomas H. Davenport)，讓企業融入企業系統，哈佛商業評論2010年06月號。 RPA demo-2	
6	Kohli, R., Devaraj, S., and Ow, T. T. 2012. Does Information Technology Investment Influence a Firm's Market Value? A Case of Non-publicly traded Healthcare Firms. <i>MIS Quarterly</i>, 36 (4): 1145-1163. 羅玳珊 (Ethel Lo)，數據加速成長腳步，哈佛商業評論2010年6月號。 RPA demo-3	
7	Son, I., Lee, D., Lee, J., and Chang, Y. B. 2014. Market perception on cloud computing initiatives in organizations: An extended resource-based view. <i>Information & Management</i>, 51(6): 653-669. 安德魯·麥克菲 (Andrew McAfee)，站上雲端競爭力，哈佛商業評論2011年11月號。	
8	Perdana, A., Lee, W. E., and Kim, C. M. 2023. Prototyping and implementing Robotic Process Automation in accounting firms: Benefits, challenges and opportunities to audit automation, <i>International Journal of Accounting Information Systems</i>, 51, 100641. 班恩·阿姆斯壯 (Ben Armstrong) 朱莉·沙 (Julie Shah)，掌握兼顧彈性的自動化策略，哈佛商業評論2023年4月號。	
9	期中考試週 Midterm Exam	
10	專題演講	
11	Benaroch, M., Chernobai, A., and Goldstein, J. 2012. An internal control perspective on the market value consequences of IT operational risk events. <i>International Journal of Accounting Information Systems</i>, 13 (4): 357 - 381. 卡洛琳·艾森曼 (Caroline Eisenmann)，哈佛個案研究：駭客勒贖集團，哈佛商業評論2009年10月號。	
12	Morris, J. J. 2011. The Impact of Enterprise Resource Planning (ERP) Systems on the Effectiveness of Internal Controls over Financial Reporting. <i>Journal of Information Systems</i>, 25 (1): 129-157. 湯瑪士·戴文波特 (Thomas H. Davenport)、琴恩·哈理斯 (Jeanne G. Harris)，哈佛個案研究：我被「合法」盜賣了，哈佛商業評論2007年05月號。	
13	Li, C., Peters, G. F., Richardson, V. J., and Watson, M. W. 2012. The Consequences of Information Technology Control Weaknesses on Management Information Systems: The Case of Sarbanes-Oxley Internal Control Reports. <i>MIS Quarterly</i>, 36(1): 179-203. 珍·羅斯 (Jeanne W. Ross)、辛西雅·比思 (Cynthia M. Beath)、安·闊格拉斯 (Anne Quaadgras)，誰需要巨量資料，哈佛商業評論2013年12月號。	
14	Kokina, J., Blanchette, S., Davenport, T. H., and Pachamanova, D. 2025. Challenges and opportunities for artificial intelligence in auditing: Evidence from the field, <i>International Journal of Accounting Information Systems</i>, 56, 100734. 詹姆士·威爾遜 (H. James Wilson) 保羅·道格提 (Paul R. Daugherty)，讓生成式AI成為你的超級工作助理，哈佛商業評論2024年9月號。	

15	期末考試週 Final Exam	
16	行憲紀念日(放假)	
17	中華民國開國紀念日(放假)	
18	教師彈性補充教學	
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) ☒ 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)	30%			✓					
期中考成績 Midterm Exam	20%	✓							
期末考成績 Final Exam	20%	✓							
作業成績 Homework and/or Assignments	20%				✓				
其他 Miscellaneous (演講參與)	10%								
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.)									
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)									