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## ②國玄東華大學

# 教學計劃表 Syllabus

	名稱(中文) ame in Chinese	會計學原理(一)	)AF		學年/學期 Academic Year/Sem	114/1			
	名稱(英文) ame in English	Accounting Principle ( I )							
	十目代碼 rse Code	系級 開課單位 ACCT1160AF Department 学一 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							
	きまな師 structor	/孫文琦							
	た修課程 ∵equisite								
課程描述 Course Description									
A financial accounting course will help you understand the essential financial components of									
	business. Students are responsible for reading the chapters in advance. The instructor will post additional								
					ciples covered via				
Students will be exposed to the study of accounting principles and procedures such as journalizing, posting, and the preparation of financial statements in accordance with international financial									
reporting system, and other selected topics.									
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							程目標與院基本素 養與核心能力 relation between urse Objectives I Basic Learning Outcomes		
A 完備的									
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							0		
C 專業外語能力。Professional foreign language skills							$\bigcirc$		
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	週次Week 內容 Subject/Topics				,	備註Remarks			
1	1 Introduction Ch. 1 Accounting in Action								
2	2 Ch.1 Accounting in Action								
3	3 Ch. 2 The Recording Process								
4	Ch. 2 The Recor	e Recording Process							
5	Ch. 3 Adjusting	ting the Accounts							
6	6 Ch. 3 Adjusting the Accounts								

7	10/21期中考試週 Midterm Exam I							
8	Ch. 4 Completing the Accounting Cycle							
9	Ch. 4 Completing the Accounting Cycle							
10	Ch. 5 Accounting for Merchandising Operations							
11	Ch. 5 Accounting for Merchandising Operations							
12	11/25期中考試週 Midterm Exam II							
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	12/30期末考試週 Final Exam							
18	彈性補充教學、學生自主學習週							
教學策略 Teaching Strategies								
✓ 課堂講授 Lecture ✓ 分組討論Group Discussion								
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) ■ ■ 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								
一 跨域合作(Transdisciplinary Projects)								
一跨界教學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 Percentage	多元評量方式 Assessments							
Items		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%	>	<b>~</b>						Zuvio小考、實習課 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%		<b>~</b>						課後作業、實習課 作業
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", 5th Edition. John Wiley & Sons Inc. 滄海書局 (For Sale in Taiwan Only)

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)

 $\label{thm:condition} \mbox{Teaching Aids \& Teacher's Website} (\mbox{Including online teaching information.}$ 

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。