

 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AB			學年/學期 Academic Year/Semester	114/1
課程名稱(英文) Course Name in English	Accounting Information Systems				
科目代碼 Course Code	ACCT3080AB	系級 Department & Year	學二	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	/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 fundamental concepts with respect to accounting information systems. The students may not only learn how AIS concepts impact business practice (such as information technology, behavioral issues, management concerns, accounting life cycle, and some emerging technologies) but also develop professional judgment and critical thinking skills.					
課程目標 Course Objectives					
教導學生了解資訊技術，內部控制觀念，及會計資訊系統內各交易循環的活動，控制要素，及流程。					
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	兼具理論與實務操作之專業知識，以具備解決問題能				○
B	具有充實之會計理論基礎與分析能力，使具備就業或升學之知識與潛能				●
C	具備資訊運用能力，熟悉相關會計處理流程				●
D	具備查核基本概念，能遵循查核準則進行基本查核程序				●
E	具有會計、審計與稅務整合能力				○
F	具備超然獨立及嚴格遵守會計專業倫理的道德勇氣				
G	具備基本外語能力				○
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	專題演講				

3	Ch1 Accounting Information Systems and Firm Value Ch2 Data Analytics: Addressing Accounting Questions with Data	
4	Ch3 Data Analytics: Data Visualizations Ch4 Accountants as Business Analysts	
5	Ch5 Data Modeling	
6	Ch6 Relational Databases and Enterprise Systems	
7	專題演講	
8	Ch6 Relational Databases and Enterprise Systems	
9	期中考試週 Midterm Exam	
10	全校運動會(停課一天)	
11	Ch7 Sales and Collections Business Process	
12	Ch8 Purchases and Payments Business Process	
13	Ch11 Accounting Information Systems and Internal Controls	
14	Ch11 Accounting Information Systems and Internal Controls	
15	Ch12 Cybersecurity and Computer Fraud	
16	Ch15 Emerging Technologies: Blockchain and AI Automation	
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
 ☒ 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)									
期中考成績 Midterm Exam	30%	✓							
期末考成績 Final Exam	30%	✓							
作業成績 Homework and/or Assignments	30%				✓				
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.)									
• Richardson, V. J., Chang, C. J., and Smith, R. (2024). Accounting Information Systems, 4/E. McGRAW- HILL. (Required)									
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)									