# ② 图 z 東華大學 教學計劃表 Syllabus

Cour		名稱(中文) me in Chinese	( ) AG			學年/學期 Academic Year/Sem	ester	114/1		
Cour		名稱(英文) me in English	Accounting Principle							
		目代碼 rse Code	关码			Course-Offering				
		修別 Type	Program	學分數/時間 Credit(s)/Hour(s)			.0/3.0			
授課教師 Instructor										
	先修課程 Prerequisite									
課程描述 Course Description										
1. 2. 3.	2.									
4.	l.									
課程目標 Course Objectives										
201	1 FRS 2013 I FRS									
課程目標與院基本 養與核心能力 Correlation betwe College Basic Learning Outcomes Course Objective and Basic Learning Outcomes								養與核心能力 relation between urse Objectives Basic Learning		
А		Sound basic knowledge of business and management								
В	critic	Ability to utilize rational and creative cal thinking in problem solving								
С		Professional foreign language skills								
圖示言	說明 I l	lustration :	高度相關 Hi	ghly correla	ated 〇中	度相關 Moderately	corre	lated		
授 課 進 度 表 Teaching Schedule & Content										
週次Week			內容 Subject/Topics					備註Remarks		
1 CH 1 Accounting in Action										
2	2	CH 1 Accounting	in Action	n Action						
3	3 CH 2 The Recording Process									
2	4 CH 2 The Recording Process									
5	5 CH 3 Adjusting the Accounts									
6	6 CH 3 Adjusting the Accounts									
-	7 CH 4 Completing the Accounting Cycle									

8	Midterm Exam									
9	CH 5 Accounting for Merchandise									
10	CH 5 Accounting for Merchandise									
11	CH 6 I nventori es									
12	CH 6 I nventori es									
13	CH 7 Fraud, Internal Control, and Cash									
14	CH 7 Fraud, Internal Control, and Cash									
15										
16										
17										
18										
	教學策略 Teaching Strategies									
<b>✓</b>	Lecture ✓ Group Discussion Field Trip									
	Miscel I aneous:									
	教學創新自評 Teaching Self-Evaluation									
	(Innovative Teaching)									
<b>✓</b>	(PBL) (TBL) (SBL)									
	Flipped Classroom Mocs									
	(Social Responsibility)									
	Community Practice Industy-Academia Cooperation									
	(Transdi sci pl i nary Proj ects)									
	di sci pl i nary Teachi ng Inter-col l egi ate Teachi ng									
	Courses Co-taught with Industry Practitioners									
ot	her:									

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
( ) General Performance (Attendance Record)	3%		<b>~</b>						
Midterm Exam	30%	>							
Fi nal Exam	30%	<b>&gt;</b>							
Homevørk and/or Assi gnments									
Miscel I aneous (	37%	<b>&gt;</b>							

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.)

Financial Accounting IFRS EDITION (5e), weygandt kimmel kieso,

### 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.)

: E http://www.elearn.ndhu.edu.tw/moodle/

## 其他補充說明(Supplemental instructions)

AACSB AOL Assurance of Learning, AOL

Missi on

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 the final examare mainly for LO 1.1. and LO 1.2.

The following rubrics will be used to evaluate the students by midtermand 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.