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②图玄束至大學

教學計劃表 Syllabus

中級會計學(一)				學年/學期 Academic Year/Se	114/1			
Intermediate Accounting(I)								
MSF_10080	系級 Department & Year	t 學二		開課單位 Course-Offering Department	rse-Offering 管理科字典			
學程 Program	學分數/時間 Credit(s)/Hour(s)			3.0/3.0				
/孫文琦								
/#會計學原理(二)								
	Intermediate A MSF_10080 學程 Program /孫文琦	Intermediate Accounting(I)	Intermediate Accounting(I) Solution	Intermediate Accounting(I) Solution	Academic Year/Se Intermediate Accounting(I)	Academic Year/Semester		

課程描述 Course Description

The objectives of this course are to understand the theoretical and practical foundation of intermediate financial accounting.

Moreover, this course would allow students develop the critical thinking to discover what the accounting numbers implications expressed by the managers.

課程目標 Course Objectives

The primary goal of this course is for students to have an advanced and through understanding of the framework and core-concepts of financial accounting and reporting. In achieving this goal, students completing this course should:

- 1. Understand conceptual framework, financial statements and the institutional framework
- 2. Understand major accounting and reporting issues related to assets
- 3. Grasp the significance of the materials presented in the course.
- 4. Discover the implication of intermediated accounting number expressed in financial statements.

	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	能以數量方法分析與解決問題。 Using quantitative methods to analyze and solve problems.	0				
В	具備財務金融領域之分析能力。 Equipped with the ability to analyze finance.	•				
С	能善用資訊科技進行資料分析、統整與呈現。 Using information technology to analyze, integrate, and present data.	0				
D	具備國際視野與專業外語能力。 Equipped with a global vision and specialized foreign language proficiency.	•				
Е	具備掌握財經時事議題及研判財經趨勢之能力。 Equipped with the ability to master topics of finance and economy, and other current news, and to diagnose financial and economic tendencies	•				
F	具備一般管理的基礎知識。 Equipped with basic knowledge of management in general.	0				
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	Neek 內容 Subject/Topics	備註Remarks				

1	Introduction Chapter 1: The Environment and Conceptual Framework for Financial Reporting							
2	Chapter 2: Income Statement and Related Information Chapter 3: Statement of Financial Position and Statement of Cash Flows							
3	Chapter 4: Accounting and the Time Value of Money							
4	Chapter 5: Cash and Receivables							
5	Chapter 6: Inventories							
6	Chapter 7: Acquisition and Disposition of Property, Plant, and Equipment							
7	10/22 期中考試週 Midterm Exam I							
8	Chapter 7: Acquisition and Disposition of Property, Plant, and Equipment							
9	Chapter 8: Depreciation, Impairments, and Depletion							
10								
11	Chapter 8: Depreciation, Impairments, and Depletion							
12	11/26期中考試週 Midterm Exam II							
13	Chapter 9: Intangible Assets							
14	Chapter 9: Intangible Assets							
15	Chapter 10: Liabilities, Provisions, and Contingencies							
16	Chapter 10: Liabilities, Provisions, and Contingencies							
17	12/31期末考試週 Final Exam							
18	彈性補充教學、學生自主學習 Flexible teaching and self-directed learning							
	教 學 策 略 Teaching Strategies							
✓ 課堂講	授 Lecture							
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)							
翻轉教	室 Flipped Classroom							
社會責任(Social Responsibility)							
□ 在地實踐Community Practice □ 產學合作 Industy-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 othe	r:							

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%	~							weekly online quizzes, in-class participation & attendance, paper -based tests
期中考成績 Midterm Exam	50%	~							2 exams (see course schedule for dates)
期末考成績 Final Exam	25%	>							see course schedule for dates
作業成績 Homework and/or Assignments	10%		~						assignments
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.)

Kieso, Donald E., Jerry J. Weygandt, Terry D. Warfield, Intermediate Accounting: IFRS Edition, 5th Edition. John Wiley & Sons, Inc., 2025.

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.)

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其他補充說明(Supplemental instructions)