



教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	會計學原理(一)		學年/學期 Academic Year/Semester	114/2	
課程名稱(英文) Course Name in English	Accounting Principle (I)				
科目代碼 Course Code	ACCT11600	系級 Department & Year	學一	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	/吳世彬				
先修課程 Prerequisite					

課程描述 Course Description

[Updated on 12/08/2025]

[Updated on 01/23/2026]-->adjust the weekly plan 調整週次&添加中文說明

[Updated on 02/12/2026]-->添加中文說明

This course introduces the fundamentals of accounting as an information development and communication system that supports decision-making.

Accounting consists of the three basic activities - it identifies, records, and communicates the economic events of an organization to interested users.

And students will be also exposed to the study of accounting principles and procedures such as journalizing, posting, and the preparation of financial statements in accordance with the international financial reporting system, and other selected topics.

美國會計學會定義會計為：「會計是對經濟資訊的認定、衡量與溝通的程序，以協助資訊使用者作為審慎的判斷與決策」。

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		課程目標與院基本素養與核心能力 Correlation between Course Objectives and Basic Learning Outcomes
A	完備的商學與管理基礎知識。Sound basic knowledge of business and management	●
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	○
C	專業外語能力。Professional foreign language skills	○

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 to the Lecture Rules / Ch 01 Accounting in Action	Feb. /23/2026
2	Ch 01 Accounting in Action	Mar. /02/2026
3	Quiz for Ch01 / Ch 02 The Recording Process	Mar. /09/2026

4	Ch 02 The Recording Process	Mar. /16/2026
5	Quiz for Ch02 / Ch 03 Adjusting the Accounts	Mar. /23/2026
6	Quiz for Ch03 / Ch 03 Adjusting the Accounts	Mar. /30/2026
7	Holiday	Apr. /06/2026
8	Midterm Exam I (Ch01-Ch03)	Apr. /13/2026
9	Ch 04 Completing the Accounting Cycle	Apr. /20/2026
10	Ch 04 Completing the Accounting Cycle	Apr. /27/2026
11	Quiz for Ch04 / Ch 05 Accounting for Merchandising Operations	May/04/2026
12	Quiz for Ch05 / Ch 05 Accounting for Merchandising Operations	May/11/2026
13	Midterm Exam II (Ch04-Ch05)	May/18/2026
14	Ch 06 Inventories	May/25/2026
15	Quiz for Ch06 / Ch 07 Fraud, Internal Control, and Cash	June/01/2026
16	Quiz for Ch07 / Ch 07 Fraud, Internal Control, and Cash	June/08/2026
17	Final Exam (Ch06-Ch07)	June/15/2026
18	Self-directed Learning	June/22/2026

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)	10%								Participation
期中考成績 Midterm Exam	50%								two midterm exams
期末考成績 Final Exam	25%								one final exam
作業成績 Homework and/or Assignments									
其他 Miscellaneous (平時小考 Quizzes)	15%								Quizzes

評量方式補充說明

Grading & Assessments Supplemental instructions

[updated on 12/08/2025] / [Updated on 01/23/2026]-->adjust the weekly plan 調整週次&添加中文說明 /
[Updated on 02/12/2026]-->添加中文說明

Grading and Course Policies

Total Score: 100 points. A minimum of 60 points is required to pass, in accordance with the university's guideline.

Academic Integrity: Cheating or any form of academic misconduct is strictly prohibited. Any violation will be reported to the department, and the student will automatically fail this course.

成績評定與課程規範：

總成績：100 分。依據本校規定，及格標準為 60 分。

學術誠信：

嚴禁作弊或任何形式之學術不端行為。凡違反規定者，將通報系上，並本課程成績以不及格論處。

Policies:

1. Exams: There will be no makeup midterm or final examinations.

There will be 2 midterm exams and 1 final exam, each worth 25%.

There will be 7 quizzes in total. The best 5 performances for each student will be counted toward the final quiz score, which is worth 15% of the total grade (3% for each of the best 5 quizzes).

1. 將不提供期中考或期末考補考。

本課程共進行兩次期中考與一次期末考，每次考試佔總成績 25%。

全學期共安排七次小考，將取每位學生表現最佳的五次計入期末小考成績，佔總成績 15% (即每次小考佔 3%)。

2. Participation (10 points):

Class Interaction: Participation stickers will be kept by the lecturer. After you ask a question or make a comment, the lecturer will ask you to sign your name and collect the sticker to record your participation. Each sticker is worth 2.5 points, with a maximum of 4 stickers (10 points).

Roll Calls: Three random roll calls will be conducted. Each appearance is worth 2.5 points.

Earning the full 10 Points: You can achieve this through one of the following:

(a) 4 stickers + 0 roll calls

(b) 3 stickers + 1 roll call

(c) 2 stickers + 2 roll calls

(d) 1 stickers + 3 roll calls

2. 課堂參與 (10 分)

(1) 課堂互動 (Participation Stickers)

參與貼紙將由授課教師保管。

當你提問或發表意見後，授課教師將請你簽名並收回貼紙以記錄參與情形。

每張貼紙 2.5 分，最多 4 張 (共 10 分)。

(2) 點名 (Roll Calls)

學期內將進行 3 次隨機點名。

每次出席記錄 2.5 分。

取得滿分 10 分方式如下 (擇一)：

(a) 4 張貼紙 + 0 次點名

(b) 3 張貼紙 + 1 次點名

(c) 2 張貼紙 + 2 次點名

(d) 1 張貼紙 + 3 次點名

3. Score Adjustment: Students with at least 3 roll call appearances and more than 1 stickers (minimum 2) may be eligible for a final score adjustment (e.g., from D to C-).

3. 成績調整

若學生至少出席 3 次點名且獲得 2 張以上貼紙，期末成績可能酌予調整（例如由 D 調整為 C-）。

4. Communication: Questions should be raised in class, during office hours, or via email to the lecturer/teaching assistants/department chair. Complaints or requests made through other channels will not be considered.

4. 溝通方式

如有問題，請於：課堂中提問、辦公時間詢問、或透過電子郵件聯繫授課教師／助教／系主任
透過其他管道提出之抱怨或請求，恕不受理。

5. Office Hours and Email: You may book appointments during office hours or email your questions. Please note that responses will only be provided on weekdays (8:30 a.m. - 5:30 p.m.), not during evenings, weekends, or holidays.

5. 辦公時間與電子郵件回覆

可於辦公時間預約諮詢，或透過電子郵件提問。

郵件回覆時間僅限平日 8:30 a.m. - 5:30 p.m.

晚間、週末及國定假日不提供回覆。

6. Makeup Classes/Assignments: If makeup classes or substitute assignments are arranged, please follow the given instructions. Additional credit will not be granted for these assignments.

6. 補課與替代作業

若安排補課或替代作業，請依指示完成。此類作業不提供額外加分。

7. Classroom Environment: Students are expected to contribute to an inclusive and respectful learning atmosphere. The lecturer will explain concepts in 中文授課為主並輔以 plain English and will be happy to

rephrase or clarify when needed—just raise your hand.

7. 課堂環境

學生應共同維護包容且尊重的學習環境。

本課程以中文授課為主，並輔以淺顯英文 (plain English) 說明。如有不清楚之處，請隨時舉手發問，教師將樂意重新說明。

8. Other principles:

(1) Do not disturb your classmates.

(2) You may eat in class, but do not bring food with a strong smell.

(3) No feeding others.

(4) Please keep your seat clean after class.

8. 其他原則

不得干擾同學上課。 / 可在課堂上飲食，但請勿攜帶氣味過重之食物。

不得餵食他人。 / 下課後請保持座位整潔。

Acknowledgement:

I(本人), _____ (with your class, your ID, and your name 系級/學號/姓名) have read, understood, and agreed to the above requirements and policies.

(已閱讀、理解並同意上述課程規範與要求。) Lecturer Shih-Bin Billy Wu has clearly conveyed this syllabus on February 23, 2026. (授課教師吳世彬 Shih-Bin Billy Wu 已於 2026 年 2 月 23 日清楚說明本課程教學大綱。) Two copies of this statement will be kept: one with the student and one with the lecturer. (本聲明一式兩份：一份由學生保存，一份由授課教師保存。)

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.)

上課用書: Weygandt, Jerry J. and Paul D. Kimmel, "Financial Accounting with IFRS - Wiley Custom Edition", 5th Edition, John Wiley & Sons, Inc., 2023 (For Sale in Taiwan only)

自行參考: 王全三、周庭楷、姚維仁, (編譯 Financial Accounting with IFRS), "會計學 IFRS", 滄海圖書出版

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)

The schedule is subject to change.

Please respect the intellectual property. Must not duplicate copyrighted materials.