



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]

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	Ch 03 Adjusting the Accounts	Mar. /30/2026
7	Holiday	Apr. /06/2026
8	Quiz for Ch03 / Ch 04 Completing the Accounting Cycle	Apr. /13/2026
9	Midterm Exam I (Ch01-Ch03)	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	Ch 05 Accounting for Merchandising Operations	May/11/2026
13	Quiz for Ch05 / Ch 06 Inventories	May/18/2026
14	Midterm Exam II (Ch04-Ch05)	May/25/2026
15	Ch 06 Inventories / Ch 07 Fraud, Internal Control, and Cash	June/01/2026
16	Quiz for Ch06 / 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 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 other:

[updated on 12/08/2025]

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.

Policies:

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

2. Participation (10 points):

Class Interaction: Participation stickers will be placed on the front desk. Please take one and sign your name. After you ask a question or make a comment, the lecturer will 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

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-).

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.

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.

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.

7. Classroom Environment: Students are expected to contribute to an inclusive and respectful learning atmosphere. The lecturer will explain concepts in plain English and will be happy to rephrase or clarify when needed—just raise your hand.

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.

Acknowledgement:

I, _____ (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.

Lecturer Shih-Bin

Billy Wu has clearly conveyed this syllabus on February 23, 2026. Two copies of this statement will be kept: one with the student and one with the lecturer.

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.)

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)

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.

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