



## 教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	中級會計學(一)		學年/學期 Academic Year/Semester	115/1	
課程名稱(英文) Course Name in English	Intermediate Accounting(I)				
科目代碼 Course Code	FIN_B0180	系級 Department & Year	學四	開課單位 Course-Offering Department	財務金融學系
修別 Type	學程 Program	學分數/時間 Credit(s)/Hour(s)	3.0/3.0		
授課教師 Instructor	/孫文琦				
先修課程 Prerequisite					
課程描述 Course Description					
<p>The objectives of this course are to understand the theoretical and practical foundation of intermediate financial accounting.</p> <p>Moreover, this course would allow students develop the critical thinking to discover what the accounting numbers implications expressed by the managers.</p>					
課程目標 Course Objectives					
<p>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:</p> <ol style="list-style-type: none"> <li>1. Understand conceptual framework, financial statements and the institutional framework</li> <li>2. Understand major accounting and reporting issues related to assets</li> <li>3. Grasp the significance of the materials presented in the course.</li> <li>4. Discover the implication of accounting number expressed in financial statements.</li> </ol>					
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	具備經濟學、會計學、統計學及數學的基礎能力Basic knowledge of the financial theory Economics, accounting, statistical and mathematical ability.				●
B	具備財務金融基本學理Understanding of the development of the financial disciplinal.				○
C	具備運用財務金融學理進行分析能力Basic knowledge of financial theory analysis.				○
D	具備資料整理、書面呈現或口頭報告之能力Basic knowledge of documentation and presentation skills.				○
E	具備財經時事基本分析能力Capabilities for financial analysis of current affairs				
F	具備電腦程式運算及應用基本能力Ability of computer programs, algorithms and applications				
G	具備英語閱讀溝通協調等基本能力English reading ability of communication and coordination				●
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 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	10/21 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	NDHU Sports Day(no classes)	
11	Chapter 8: Depreciation, Impairments, and Depletion	
12	11/25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	期末考試週 Final Exam	

彈性 教學 規劃 Flexible Teaching Plan	<p>請勾選(至少需勾選1 個項目): Please tick the box(es). (At least one item is required.):</p> <p><input type="checkbox"/> 問題討論 Problem-based Discussion</p> <p><input type="checkbox"/> 翻轉教學 Flipped Classroom</p> <p><input type="checkbox"/> 展演實作 Performance / Practical Presentation</p> <p><input type="checkbox"/> 校外參訪Off-campus Visit</p> <p><input type="checkbox"/> 講座活動 Lecture / Seminar</p> <p><input type="checkbox"/> 線上作業 Online Assignments</p> <p><input checked="" type="checkbox"/> 自主學習 Self-directed Learning</p> <p><input type="checkbox"/> 課業輔導Academic Support</p> <p><input type="checkbox"/> 實驗操作 Experiment Operation</p> <p><input type="checkbox"/> 遠距教學(同步) Distance Learning (Synchronous)</p> <p><input type="checkbox"/> 遠距教學(非同步) Distance Learning (Asynchronous)</p> <p><input type="checkbox"/> 其他(請填寫) Others (Please specify.):</p> <p>備註: 本校學期週數自115 學年度起調整為17 週, 為符合1學分18 小時之原則, 請教師規劃安排彈性教學。 Note: From the 115th academic year, the semester will be 17 weeks. Please include flexible teaching activities to meet the required 18 hours per credit.</p>
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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:

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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)	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) Teaching Aids & Teacher's Website(Including online teaching information. Personal website can be listed here.)									
e-Learning @ NDHU									
其他補充說明 (Supplemental instructions)									