

 國立東華大學
教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	會計審計專題研討			學年/學期 Academic Year/Semester	115/1
課程名稱(英文) Course Name in English	Seminar on Financial Accounting and Auditing Issues				
科目代碼 Course Code	MACT52950	系級 Department & Year	碩士	開課單位 Course-Offering Department	會計學系
修別 Type	選修 Elective	學分數/時間 Credit(s)/Hour(s)		3.0/3.0	
授課教師 Instructor	/陳家慧				
先修課程 Prerequisite					
課程描述 Course Description					
This course will introduce the current positive theory research in accounting and auditing. Through presentations and discussions, this course aims to facilitate students understand the important issue in accounting and auditing field, and strengthen students' communication and presentation skills. Besides, students should read the journal paper in advance. This course will give students opportunities to criticize the research articles. This should help them to analyze and summarize different theories, and make them be able to think critically on relevant issues. Finally, this course is expected to help students in establishing their own research projects.					
課程目標 Course Objectives					
Accounting and auditing have a great impact on a firm' s financial reporting process. Nowadays, business environment change rapidly and financial reporting continue to evolve. Under these circumstances, it is crucial to understand the underlying accounting and auditing theories. Therefore, this course aims to introduce important topics in accounting and auditing. The overall course design tries to be interesting and brainstorming. This should help students to independently work on a research paper and link theories to practices.					
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	具備理論與實務之專業能力				●
B	具有充實之會計理論與分析能				●
C	兼具其他管理領域之整合能				●
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				
2	Introduction to Accounting research				
3	Introduction to Accounting research				
4	Individual Presentation				

5	Individual Presentation	
6	Individual Presentation	
7	Individual Presentation	
8	光復節補假	
9	Individual Presentation	
10	Individual Presentation	
11	Individual Presentation	
12	期中考試-作業	
13	Individual Presentation	
14	Individual Presentation	
15	Individual Presentation	
16	Individual Presentation	
17	期末考試-作業	

彈性 教學 規劃 Flexible Teaching Plan	請勾選(至少需勾選1 個項目): Please tick the box(es). (At least one item is required.): ☐ 問題討論 Problem-based Discussion ☐ 翻轉教學 Flipped Classroom ☐ 展演實作 Performance / Practical Presentation ☐ 校外參訪 Off-campus Visit ☐ 講座活動 Lecture / Seminar ☐ 線上作業 Online Assignments ☐ 自主學習 Self-directed Learning ☐ 課業輔導 Academic Support ☐ 實驗操作 Experiment Operation ☐ 遠距教學(同步) Distance Learning (Synchronous) ☐ 遠距教學(非同步) Distance Learning (Asynchronous) ☐ 其他(請填寫) Others (Please specify.): 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.
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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:

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)	25%		✓	✓					Class participation
期中考成績 Midterm Exam	50%			✓					Oral presentation
期末考成績 Final Exam	25%	✓	✓						
作業成績 Homework and/or 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.) Please refer to the reading list provide in class.									
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) 教師保留修改教學進度之權利；教學進度得視同學吸收狀況酌予調整。									