



課 綱 Course Outline

管理學院數位行銷與服務創新國際學士班學士班

中文課程名稱 Course Name in Chinese	會計學原理(二)				
英文課程名稱 Course Name in English	Accounting Principle(II)				
科目代碼 Course Code	DMSI10070	班 別 Degree	學士班 Bachelor' s		
修別 Type	學程 Program	學分數 Credit(s)	3.0	時 數 Hour(s)	3.0
先修課程 Prerequisite	會計學原理(一)				
課程目標 Course Objectives					
<p>This course introduces the fundamental concepts of financial accounting. Throughout the course, students will learn how to read and prepare financial statements, as well as how to utilize accounting information to improve decisionmaking. By the end of this course, students will achieve the following objectives: 1.Grasp Fundamental Concepts of Accounting: Students will develop a solid grasp of the ethics, principles, and assumptions of accounting. 2.Navigate the Accounting Cycle: The course will guide students through the accounting cycle, offering insights into each step involved in processing financial transactions. This knowledge will provide a holistic view of how financial data is identified, processed, and transformed into informative reports. 3.Comprehend Financial Statements: Students will learn to prepare primary financial statements such as income statement, retained earnings statement, and statement of financial position. Further, they will develop basic skills in analyzing these statements to glean insights into a company's financial health. 4.Explore the Measurement and Reporting of Statement of Financial Position Elements: This course provides an in-depth exploration of assets (e.g., receivables, plant assets, and investments), liabilities (e.g., current and noncurrent liabilities), and equity (e.g., share transactions and dividends). Specifically, the focus is on the measurement and reporting of these elements in financial statements in accordance with IFRS.</p>					
系教育目標 Dept.'s Education Objectives					
1	培養結合理論與實務之數位行銷專業人才				
2	培養結合理論與實務之服務創新專業人才				
3	培養多元視野與跨領域整合能力之數位行銷及服務創新專業人才				

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	具備以資訊技術協助企業運作與商業管理之知識與應用能力	○
B	具備邏輯思考、問題分析與解決之能力	●
C	具備溝通協調與團隊合作之能力	○
D	具備創新思維之能力	○
E	具備國際視野及外語溝通之能力	○
圖示說明Illustration：● 高度相關 Highly correlated ○ 中度相關 Moderately correlated		
課程大綱 Course Outline		
1.Ch8 Accounting for Receivables 2.Ch9 Plant assets, natural resources, and intangible assets 3.Ch10 Liabilities 4.Ch11 Corporations: Organizations, Share Transactions, Dividends, and Retained Earnings 5.Midterm 6.Ch12 Investments 7.Ch13 Statement of Cash Flows 8.Ch14 Financial Statement Analysis		
資源需求評估（師資專長之聘任、儀器設備的配合．．．等） Resources Required (e.g. qualifications and expertise, instrument and equipment, etc.)		
Students are responsible for reading the chapters. The instructor will post additional lecture notes for further clarification of the accounting principles covered via elearning website. For the first semester, students will be exposed to the study of accounting principles and procedures such as journalizing, posting, and the preparation of financial statements in accordance with international financial reporting system, and other selected topics.		
課程要求和教學方式之建議 Course Requirements and Suggested Teaching Methods		
Well-prepared class lecture for professors and regular performance measures for students including homework, quiz, midterm and final.		
其他 Miscellaneous		