



課 綱 Course Outline
國際企業學系學士班

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	ACCT11700	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					
使學生熟悉財務會計及管理會計理論與實務，進而瞭解企業會計制度及管理會計運作，以充分掌握企業經營之狀況。					
系教育目標 Dept.' s Education Objectives					
1	培養具國際企業知識之基礎管理人才。 Build a foundation of international business knowledge to prepare students for being managers.				
2	培養具創新思維與創業能力之基礎管理人才。 Build a foundation of innovation and entrepreneurship to prepare students for being managers.				
3	培養具服務業經營能力之基礎管理人才。 Create a managerial ability in Service industry for being managers				
4	培養在地經營理念之基礎管理人才。 Offer a program with an emphasis on management philosophy responsive to the Taiwanese business context.				
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	具備國際企業管理之知識與能力。 Students will have basic knowledge of international business.			●	
B	具備邏輯思考、問題分析與解決之能力。 Students will be able to identify, analyze and solve business problems with logical thinking.			●	

C	具備溝通協調與團隊合作之能力。 Students will be able to demonstrate effective communication, coordination and teamwork skills.	
D	具備國際觀及外語溝通之能力。 Students will be able to communicate in foreign languages and have an awareness on global and cultural diversity issues.	
E	具備創新、創業之思維與能力 To build a the concept and ability for innovation and entrepreneurship	○
F	具備服務設計與產業分析之能力 Students will be able to demonstrate the basic abilities for service design and industry analysis	○
G	具備國際企業倫理之素養。 Students will be able to identify and understand the importance of ethical decision making for international business.	●

圖示說明Illustration：● 高度相關 Highly correlated ○ 中度相關 Moderately correlated

課程大綱 Course Outline	
本課程首重財務會計及管理會計觀念之灌輸，內容涵蓋財務報表構成要素之分析、成本習性及利量分析、成本計算、責任會計、預算制度等，並輔以企業內部管理會計實務。	
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.)	
Expertise- Accounting Facilities- 單槍投影機、麥克風	
課程要求和教學方式之建議 Course Requirements and Suggested Teaching Methods	
課堂講授、小考、期中考、期末考	
其他 Miscellaneous	