國立東華大學

課　綱　Course Outline

管理學院管理科學與財金國際學士學位學程學士班

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	MSF_10000	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	Accounting Principle (I)				

課程目標 Course Objectives
The primary goal of this course is for students to learn about accounting as an information development and communication system that supports decision-making. In achieving this goal, students completing this course should: 1. Have a broad view of accounting’s role in satisfying society’s need for information and its function in business, in government, in other organizations, and in public accounting. 2. Understand the basic features of accounting and reporting by organizations, including the principles underlying the design, integrity, and effectiveness of accounting information systems. 3. Understand fundamental accounting concepts and the elements of financial statements.

系教育目標 Dept.’s Education Objectives	
1	培育具備良好數量分析能力之管理人才。 Cultivating management professionals with outstanding ability in quantitative analysis.
2	培育具備財務金融專業知識之人才。 Cultivating professionals with finance-specific knowledge.
3	培育具備國際視野與外語溝通能力之人才。 Cultivating professionals with a global vision and the ability in foreign-language communication.
4	培育具備決策分析與問題解決之技能的管理人才。 Cultivating management professionals with knowledge and skills in decision analysis and problem solving.

	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	能以數量方法分析與解決問題。 Using quantitative methods to analyze and solve problems.	●
B	具備財務金融領域之分析能力。 Equipped with the ability to analyze finance.	●
C	能善用資訊科技進行資料分析、統整與呈現。 Using information technology to analyze, integrate, and present data.	○
D	具備國際視野與專業外語能力。 Equipped with a global vision and specialized foreign language proficiency.	
E	具備掌握財經時事議題及研判財經趨勢之能力。 Equipped with the ability to master topics of finance and economy, and other current news, and to diagnose financial and economic tendencies.	○
F	具備一般管理的基礎知識。 Equipped with basic knowledge of management in general.	

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

課程大綱
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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 e-learning 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