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②國玄東華大學

教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	會計學原理(二))AA		學年/學期 Academic Year/Semester		112/2	
課程名稱(英文) Course Name in English	Accounting Principle (II)						
科目代碼 Course Code	ACCT1170AA	系級 Department 學一 & Year		開課單位 Course-Offering Department	會計學系		
修別 Type	學程 Program	學分數/時 Credit(s)/Hou		3.0/3.0			
授課教師 Instructor	/張益誠						
先修課程 Prerequisite	/#會計學原理(一)/*會計學原理(一)						
machine C. B. Carl							

課程描述 Course Description

This course is intended to provide students with an understanding of the fundamental concepts necessary to use accounting effectively today, as well as introduce them to the International Financial Reporting Standard (IFRS) and how they will use accounting in the future.

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。

專業能 between ctives 's on ees

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 of Course Outline	
2	Chapter 8- Accounting for Receivables	
3	Chapter 8- Accounting for Receivables	
4	Chapter 9- Plant Assets, Natural Resources, and Intangible Assets	

5	Chapter 9- Plant Assets, Natural Resources, and Intangible Assets						
6	Chapter 10- Current Liabilities						
7	兒童節(放假)						
8	Chapter 11- Non-Current Liabilities						
9	期中考試週 Midterm Exam						
10	Chapter 11- Non-Current Liabilities						
11	Chapter 12- Corporations: Organization, Share Transactions, and Equity						
12	Chapter 12- Corporations: Organization, Share Transactions, and Equity						
13	Chapter 13- Investments						
14	Chapter 13- Investments						
15	Chapter 14- Statement of Cash Flows						
16	Chapter 14- Statement of Cash Flows						
17	期末考試週 Final Exam						
18	教師彈性補充教學						
	教 學 策 略 Teaching Strategies						
✓ 課堂講	授 Lecture						
其他Mis	scellaneous:						
	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							
社會責任(Social Responsibility)							
■ 在地實踐Community Practice ■ 産學合作 Industy-Academia Cooperation							
跨域合作(Transdisciplinary Projects)							
一跨界教學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		多元評量方式 Assessments							
Items	配分比例 Percentage	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)	30%	>							
期中考成績 Midterm Exam	30%	>							
期末考成績 Final Exam	40%	>							
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.)

• Weygandt, J. J., Kimmel, P. D. (2023) Financial Accounting with IFRS (5th Edition). Wiley Custom Edition.

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)