

 國立東華大學  
**教學計劃表 Syllabus**

課程名稱(中文) Course Name in Chinese	會計學原理(二)AE			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	ACCT1170AE	系級 Department & Year	學一	開課單位 Course-Offering Department	會計學系
修別 Type	學程 Program	學分數/時間 Credit(s)/Hour(s)		3.0/3.0	
授課教師 Instructor	/高茂峰				
先修課程 Prerequisite	/＃會計學原理(一)/*會計學原理(一)				
課程描述 Course Description					
The primary goal of this course is for students to learn about accounting as an information development and communication system that supports decision-making. Students will be also exposed to the study of accounting principles and procedures such as journalizing, posting, and the preparation of financial statements in accordance with the international financial reporting system, and other selected topics.					
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.					
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 & Chapter 8 - Accounting for Receivables				Feb. 21
2	Vacation				Feb. 28
3	Chapter 8 - Accounting for Receivables				Mar. 6
4	Chapter 9 - Plant Assets, Natural Resources, and Intangible Assets				Mar. 13
5	Chapter 9 - Plant Assets, Natural Resources, and Intangible Assets				Mar. 20
6	Chapter 10 - Current Liabilities				Mar. 27
7	Midterm Exam I				Apr. 3
8	Chapter 11 - Non-Current Liabilities				Apr. 10
9	Chapter 11 - Non-Current Liabilities				Apr. 17

10	Chapter 12 - Corporations: Organization, Share Transactions, and Equity	Apr. 24
11	Chapter 12 - Corporations: Organization, Share Transactions, and Equity	May 1
12	Midterm Exam II	May 8
13	Chapter 13 - Investments	May 15
14	Chapter 13 - Investments	May 22
15	Chapter 14 - Statement of Cash Flows	May 29
16	Chapter 14 - Statement of Cash Flows	June 5
17	Final Exam	June 12
18	Self-directed Learning	June 19

### 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:

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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 General Performance	20%								In-class exercise & TA class
期中考成績 Midterm Exam	50%	✓							
期末考成績 Final Exam	30%	✓							
作業成績 Homework and/or Assignments									
其他 Miscellaneous (_____)									
評量方式補充說明 Grading & Assessments Supplemental instructions There will be no makeup midterm and final exams.									
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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, Jerry J. and Paul D. Kimmel, Financial Accounting with IFRS Wiley Custom Edition, 5th Edition, John Wiley & Sons, Inc., 2023									
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其他補充說明 (Supplemental instructions) The schedule is subject to change. Please respect the intellectual property. Must not duplicate copyrighted materials.									
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