



教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	會計學原理(二)AD	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	ACCT1170AD	系級 Department & Year	學一 Course-Offering Department
修別 Type	學程 Program	學分數/時間 Credit(s)/Hour(s)	3.0/3.0
授課教師 Instructor	/陳家慧		
先修課程 Prerequisite	/#會計學原理(一)/*會計學原理(一)		

課程描述 Course Description

本課程為會計學之入門，其內容涵蓋我國財務報告編製準則與最新IFRS，將教導學生瞭解一般公認會計原則與會計理論架構，並認識企業經營環境，了解企業的經濟活動與交易型態，以及如何報導企業的經營成果與財務狀況。延續上學期內容，本學期延續探討應收款項、營業用資產、負債、業主權益、投資、現金流量表等內容。

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 entrepreneurshi	○
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

授課進度表 Teaching Schedule & Content

週次Week	內容 Subject/Topics	備註Remarks
1	Introduction	
2	Ch08: Accounting for Receivables	
3	Ch08: Accounting for Receivables	

4	Ch 9: Plant Assets, Natural Resources, and Intangible Assets	
5	Ch 9: Plant Assets, Natural Resources, and Intangible Assets	
6	Ch 10: Current Liabilities	
7	Ch 11: Non-Current Liabilities	
8	Exam I (Ch8 ~Ch10)	
9	Ch 11: Non-Current Liabilities	
10	Ch12: Corporations: Organization, Share Transaction, and Equity	
11	Ch12: Corporations: Organization, Share Transaction, and Equity	
12	Ch 13: Investments	
13	Exam II (Ch11 ~Ch12)	
14	Ch 13: Investments	
15	Ch 14: Statement of Cash Flows	
16	Ch 14: Statement of Cash Flows	
17	Final Exam (Ch13& 14)	
18	彈性教學週	

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: TEST

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:

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	25%								課堂參與、實習課
期中考成績 Midterm Exam	50%	✓							
期末考成績 Final Exam	25%	✓							
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 and Kimmel with Su. (2023) Financial Accounting with IFRS (5th Edition). Wiley Custom Edition.

1. 教師保留修改教學進度之權利；教學進度得視同學吸收狀況酌予調整。
2. 請同學務必尊重智慧財產權觀念，不得非法影印。

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)