



## 教學計劃表 Syllabus

|  |                                      |                             |                                 |   |
|--|--------------------------------------|-----------------------------|---------------------------------|---|
| 課程名稱(中文)<br>Course Name in Chinese   | 會計學原理(二)                             |                             | 學年/學期<br>Academic Year/Semester | 112/2   |
| 課程名稱(英文)<br>Course Name in English   | Accounting Principle( I I )          |                             |                                 |   |
| 科目代碼<br>Course Code  | ACIM10100                            | 系級<br>Department & Year     | 學一                              | 開課單位<br>Course-Offering Department  |
| 修別<br>Type   | 學程 Program                           | 學分數/時間<br>Credit(s)/Hour(s) | 3.0/3.0                         |   |
| 授課教師<br>Instructor   | /許芙瑄                                 |                             |                                 |   |
| 先修課程<br>Prerequisite   | /*會計學原理(一)                           |                             |                                 |   |
| 課程描述 Course Description  |                                      |                             |                                 |   |
| <p>Since 2013, all publicly listed companies in Taiwan have been required to prepare financial statements in accordance with International Financial Reporting Standards (IFRS) to align with international standards. Throughout the course, students will learn financial accounting with IFRS. After covering Accounting Principle (I), this course delves deeply into assets such as receivables, plant assets, and investments, as well as understanding both current and non-current liabilities. Additionally, it covers equity, involving share transactions, share splits, and dividends. Moreover, students will acquire the skills to prepare and utilize the statement of cash flows to assess a company's financial well-being.</p>   |                                      |                             |                                 |   |
| 課程目標 Course Objectives   |                                      |                             |                                 |   |
| <p>This course introduces the fundamental concepts of financial accounting. Throughout the course, students will learn how to read and prepare financial statements, as well as how to utilize accounting information to improve decision-making. By the end of this course, students will achieve the following objectives:</p> <ol style="list-style-type: none"> <li>1. Grasp Fundamental Concepts of Accounting: Students will develop a solid grasp of the ethics, principles, and assumptions of accounting.</li> <li>2. Navigate the Accounting Cycle: The course will guide students through the accounting cycle, offering insights into each step involved in processing financial transactions. This knowledge will provide a holistic view of how financial data is identified, processed, and transformed into informative reports.</li> <li>3. Comprehend Financial Statements: Students will learn to prepare primary financial statements such as income statement, retained earnings statement, and statement of financial position. Further, they will develop basic skills in analyzing these statements to glean insights into a company's financial health.</li> <li>4. Explore the Measurement and Reporting of Statement of Financial Position Elements: This course provides an in-depth exploration of assets (e.g., receivables, plant assets, and investments), liabilities (e.g., current and non-current liabilities), and equity (e.g., share transactions and dividends). Specifically, the focus is on the measurement and reporting of these elements in financial statements in accordance with IFRS.</li> </ol> |                                      |                             |                                 |   |
| 系專業能力<br>Basic Learning Outcomes   |                                      |                             |                                 | 課程目標與系專業能力相關性<br>Correlation between Course Objectives and Dept.'s Education Objectives |
| A  | 兼具會計資訊理論與實務操作及專業知識，具備跨領域解決問題能力       |                             |                                 | ●   |
| B  | 具有良好之會計資訊理論基礎與分析能力，具備相關領域升學或就業之知識與能力 |                             |                                 | ●   |

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|---|----------------------------|---|
| C | 具備以資訊技術協助企業運作與商業管理之知識與應用能力 | ○ |
| D | 具有會計資訊、風險控管、電腦審計與稅務整合能力    | ● |
| E | 具備超然獨立並嚴格遵守會計資訊專業倫理的道德勇氣   | ○ |
| F | 具備團隊合作、國際視野、創造性思考及良好的外語能力  | ○ |

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      | 2/23: Introduction & Ch. 8 Accounting for Receivables                   |           |
| 2      | 3/1: Ch. 8 Accounting for Receivables                                   |           |
| 3      | 3/8: Ch. 9 Plant Assets, Natural Resources, and Intangible Assets       |           |
| 4      | 3/15: Ch. 9 Plant Assets, Natural Resources, and Intangible Assets      | Quiz      |
| 5      | 3/22: Ch. 10 Current Liabilities  |           |
| 6      | 3/29: Midterm Exam I  |           |
| 7      | 4/5: Spring Break (no classes)  |           |
| 8      | 4/12: Ch. 11 Non-Current Liabilities                                    |           |
| 9      | 4/19: Ch. 11 Non-Current Liabilities                                    |           |
| 10     | 4/26: Ch. 12 Corporations: Organization, Share Transactions, and Equity | Quiz      |
| 11     | 5/3: Ch. 12 Corporations: Organization, Share Transactions, and Equity  |           |
| 12     | 5/10: Midterm Exam II   |           |
| 13     | 5/17: Ch. 13 Investments  |           |
| 14     | 5/24: Ch. 13 Investments  |           |
| 15     | 5/31: Ch. 14 Statement of Cash Flows                                    | Quiz      |
| 16     | 6/7: Ch. 14 Statement of Cash Flows                                     |           |
| 17     | 6/14: Final Exam  |           |
| 18     | Flexible  |           |

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<br>Items  | 配分比例<br>Percentage | 多元評量方式 Assessments |          |          |          |          |          |          |  |
|--|--------------------|--------------------|----------|----------|----------|----------|----------|----------|--|
|  |                    | 測驗<br>會考           | 實作<br>觀察 | 口頭<br>發表 | 專題<br>研究 | 創作<br>展演 | 卷宗<br>評量 | 證照<br>檢定 | 其他   |
| 平時成績(含出缺席)<br>General Performance<br>(Attendance Record) | 35%                | ✓                  |          |          |          |          |          |          | Attendance 10%、<br>TA class 10%、<br>Quiz 15% |
| 期中考成績 Midterm Exam                                       | 40%                | ✓                  |          |          |          |          |          |          | Midterm Exam I<br>20%、Midterm Exam<br>II 20% |
| 期末考成績 Final Exam   | 25%                | ✓                  |          |          |          |          |          |          |  |
| 作業成績 Homework and/or<br>Assignments                      |                    |                    |          |          |          |          |          |          |  |
| 其他 Miscellaneous<br>(_____)                              |                    |                    |          |          |          |          |          |          |  |

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.

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)

The teaching schedule is subject to change.