



## 教學計劃表 Syllabus

|  |  |                             |                                 |   |
|--|--|-----------------------------|---------------------------------|---|
| 課程名稱(中文)<br>Course Name in Chinese   | 會計學原理(二)AB   |                             | 學年/學期<br>Academic Year/Semester | 112/2   |
| 課程名稱(英文)<br>Course Name in English   | Accounting Principle (II)  |                             |                                 |   |
| 科目代碼<br>Course Code  | ACCT1170AB   | 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   | /謝佩蓁   |                             |                                 |   |
| 先修課程<br>Prerequisite   | /#會計學原理(一)/*會計學原理(一)   |                             |                                 |   |
| 課程描述 Course Description  |  |                             |                                 |   |
| 1. 說明買賣業之會計循環。<br>2. 報導和衡量資產、負債及權益。<br>3. 公司組織的權益會計處理。<br>4. 編製現金流量表、綜合損益表、資產負債表、及業主(股東)權益變動表等報表。<br>5. 衡量和評估經營績效。 |  |                             |                                 |   |
| 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<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  | 具備企業管理理論體系的基本知識With core knowledge of theories related to business management                                    |                             |                                 | ●   |
| B  | 具備邏輯思考、問題分析與問題解決的能力With capabilities of logical thinking, issue analyzing, and problem solving                   |                             |                                 | ●   |
| C  | 具備領導、溝通協調與團隊合作的能力With capabilities of leading, communicating, coordinating, and collaborating in teams           |                             |                                 |   |
| D  | 具備國際視野以及外語溝通的能力With international perspectives and communication capabilities in foreign language                |                             |                                 | ○   |
| E  | 善用資訊科技進行資訊蒐集、資料分析與統整With capabilities of data collecting, data analyzing and summarizing using IT applications   |                             |                                 | ○   |
| F  | 能夠從事企業經營方案和管理制度的設計與評估With capabilities of designing and evaluating business plans and management-related systems |                             |                                 |   |
| G  | 對於企業倫理及專業倫理有正確的認知與堅持With appropriate perception and persistence towards business ethics                          |                             |                                 | ○   |
| 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  | 課程介紹、CH8 Accounting for Receivables  |                             |                                 |   |
| 2  | CH8 Accounting for Receivables   |                             |                                 |   |

|    |   |  |
|----|---|--|
| 3  | CH9 Plant Assets, Natural Resources, and Intangible Assets      |  |
| 4  | CH9 Plant Assets, Natural Resources, and Intangible Assets      |  |
| 5  | CH10 Current Liabilities<br>CH11 Non-Current Liabilities        |  |
| 6  | CH11 Non-Current Liabilities                                    |  |
| 7  | CH12 Corporations: Organization, Share Transactions, and Equity |  |
| 8  | CH12 Corporations: Organization, Share Transactions, and Equity |  |
| 9  | 期中考試週 Midterm Exam  |  |
| 10 | CH13 Investments  |  |
| 11 | CH13 Investments  |  |
| 12 | CH13 Investments  |  |
| 13 | CH14 Statement of Cash Flows                                    |  |
| 14 | CH14 Statement of Cash Flows                                    |  |
| 15 | CH14 Statement of Cash Flows                                    |  |
| 16 | CH15 Financial Analysis   |  |
| 17 | 期末考試週 Final Exam  |  |
| 18 | 彈性授課周   |  |

### 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 General<br>Performance         | 40%                | ✓                  | ✓        |          |          |          |          |          |    |
| 期中考成績 Midterm Exam                  | 30%                | ✓                  |          |          |          |          |          |          |    |
| 期末考成績 Final Exam                    | 30%                | ✓                  |          |          |          |          |          |          |    |
| 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.)

Financial Accounting IFRS Edition (4e) by Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso.  
ISBN:9781118978085 滄海書局 (04)2708-8787

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)