



教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	會計學原理(二)AB		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	ACCT1170AB	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	/謝佩蓁				
先修課程 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。 2. 報導和衡量資產、負債及權益。 3. 公司組織的權益會計處理。 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。 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 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	具備企業管理理論體系的基礎知識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 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:

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	40%	✓	✓						
期中考成績 Midterm Exam	30%	✓							
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

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)