國立東華大學

教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	中級會計學(下)			學年/學期 Academic Year/Semester	113/2
課程名稱(英文) Course Name in English	Intermediate Accounting(II)				
科目代碼 Course Code	ACIM20080	系級 Department & Year	學二	開課單位 Course-Offering Department	會計與資訊管理國際學士班
修別 Type	學程 Program	學分數/時間 Credit(s)/Hour(s)	3.0/3.0		
授課教師 Instructor	/孫文琦				
先修課程 Prerequisite	/*會計學原理(二)				

課程描述 Course Description

The objectives of this course are to understand the theoretical and practical foundation of intermediate financial accounting.
This course would allow students develop the critical thinking to discover what the accounting numbers implications expressed by the managers.

課程目標 Course Objectives

This course is the second part of Intermediate Accounting. Similarly, the primary goal of this course is for students to have an advanced and thorough understanding of the framework and core-concepts of financial accounting and reporting. In achieving this goal, students completing this course should:
1. Understand conceptual framework, financial statements and the institutional framework
2. Understand major accounting and reporting issues related to assets, liabilities and equity
3. Grasp the significance of the materials presented in the course.
4. Discover the implication of accounting number expressed in financial statements.

	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	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	●
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	Introduction	

2	Chapter 8: Depreciation, Impairments, and Depletion	
3	Chapter 9: Intangible Assets	
4	Chapter 10: Liabilities, Provisions, and Contingencies	
5	Chapter 12: Dilutive Securities and Earnings per Share Chapter 11: Equity	
6	Chapter 13: Investments	
7	期中考試週 Midterm Exam I	
8	Chapter 14: Revenue Recognition	
9	Chapter 15: Accounting for Income Taxes	
10	Chapter 15: Accounting for Income Taxes	
11	Chapter 15: Accounting for Income Taxes	
12	期中考試週 Midterm Exam II	
13	Chapter 16: Accounting for Pensions and Postretirement Benefit	
14	Chapter 17: Accounting for Leases	
15	Chapter 18: Accounting Changes and Error Analysis	
16	Chapter 19: Statement of Cash Chapter 20: Presentation & Disclosure in Financial Reporting	
17	期末考試週 Final Exam	
18	彈性補充教學Alternative Curriculum	

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 Industy-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(含出缺席) General Performance (Attendance Record)	15%	✓							weekly online quizzes, in-class participation & attendance
期中考成績 Midterm Exam	50%	✓							
期末考成績 Final Exam	25%	✓							
作業成績 Homework and/or Assignments	10%	✓							assignments, paper-based tests
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.)

Kieso, Donald E., Jerry J. Weygandt, Terry D. Warfield, Intermediate Accounting IFRS Edition 5/e Wiley Custom Edition, 5th Edition. John Wiley & Sons, Inc., 2025. Tsang Hai Publishing

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)