國立東華大學

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	113/2
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	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	/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	Exam I (Ch8 ~Ch10)	
8	Ch 11: Non-Current Liabilities	
9	Ch 11: Non-Current Liabilities	
10	Ch12: Corporations: Organization, Share Transaction, and Equity	
11	Ch12: Corporations: Organization, Share Transaction, and Equity	
12	Exam II (Ch11 & Ch12)	
13	Ch 13: Investments	
14	Ch 13: Investments	
15	Ch 14: Statement of Cash Flows	
16	Ch 14: Statement of Cash Flows	
17	Final Exam (Ch13 & Ch14)	
18	彈性教學週	

教 學 策 略 Teaching Strategies

- [x] 課堂講授 Lecture
- [ ] 分組討論Group Discussion
- [ ] 參觀實習 Field Trip
- [x] 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 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)	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.

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)
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。