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②國玄東華大學

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/Se	學年/學期 Academic Year/Semester		
課程名稱(英文) Course Name in English	Accounting Principle (II)						
科目代碼 Course Code	ACCT1170AD	系級 Department 學一 & Year		開課單位 Course-Offering Department	會計學系		
修別 Type	學程 Program	學分數/時 Credit(s)/Hou		3.0/3.0			
授課教師 Instructor	/陳家慧						
先修課程 Prerequisite							
AB 42 Ht. Course Description							

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.	•
В	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.	•
С	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.	
Е	具備創新、創業之思維與能力To build a the concept and ability for innovation and entrepreneurshi	0
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.	0
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					
✓ 課堂講授 Lecture						
▼ 其他Miscellaneous: <u>Test</u>						
	教學創新自評 Teaching Self-Evaluation					
創新教學(Innovative Teaching)					
問題導向學習(PBL) ■ ■體合作學習(TBL) 解決導向學習(SBL)						
翻轉教室 Flipped Classroom						
社會責任(Social Responsibility)						
在地實踐Community Practice 產學合作 Industy-Academia Cooperation						
一 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	配分比例	多元評量方式 Assessments							
Items	Percentage	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。