請尊重智慧財產權,合法影印資料並使用正版教科書。

Please consult Intellectual Property Rights before making a photocopy. Please use the textbook of copyrighted edition.

②图玄束至大學

教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	會計學原理(二)				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	DMSI10070	系級 Department 學一 & Year		開課單位 Course-Offering Department	數位行銷與服務創新國際 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	/高茂峰							
先修課程 Prerequisite	/*會計學原理(一)							

課程描述 Course Description

The primary goal of this course is for students to learn about accounting as an information development and communication system that supports decision-making. Students will be also exposed to the study of accounting principles and procedures such as journalizing, posting, and the preparation of financial statements in accordance with the international financial reporting system, and other selected topics.

課程目標 Course Objectives

This course introduces the fundamental concepts of financial accounting. Throughout the course, students will learn how to read and prepare financial statements, as well as how to utilize accounting information to improve decisionmaking. By the end of this course, students will achieve the following objectives: 1. Grasp Fundamental Concepts of Accounting: Students will develop a solid grasp of the ethics, principles, and assumptions of accounting. 2. Navigate the Accounting Cycle: The course will guide students through the accounting cycle, offering insights into each step involved in processing financial transactions. This knowledge will provide a holistic view of how financial data is identified, processed, and transformed into informative reports. 3. Comprehend Financial Statements: Students will learn to prepare primary financial statements such as income statement, retained earnings statement, and statement of financial position. Further, they will develop basic skills in analyzing these statements to glean insights into a company's financial health. 4. Explore the Measurement and Reporting of Statement of Financial Position Elements: This course provides an in -depth exploration of assets (e.g., receivables, plant assets, and investments), liabilities (e.g., current and noncurrent liabilities), and equity (e.g., share transactions and dividends). Specifically, the focus is on the measurement and reporting of these elements in financial statements in accordance with IFRS.

	条專業能力 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	具備以資訊技術協助企業運作與商業管理之知識與應用能力	\circ
В	具備邏輯思考、問題分析與解決之能力	•
С	具備溝通協調與團隊合作之能力	0
D	具備創新思維之能力	0
Е	具備國際視野及外語溝通之能力	0
图 子	常明Illustration :▲ 享度相關 Highly correlated ○中度相關 Moderately of	rrolated

圖示說明IIIustration :● 高度相關 Highly correlated ○甲度相關 Moderately correlated

授課進度表 Teaching Schedule & Content							
週次Week	內容 Subject/Topics	備註Remarks					
1	Introduction & Chapter 8 - Accounting for Receivables	Feb. 19					
2	Chapter 8 - Accounting for Receivables	Feb. 26					
3	Chapter 9 - Plant Assets, Natural Resources, and Intangible Assets	Mar. 5					
4	Chapter 9 - Plant Assets, Natural Resources, and Intangible Assets	Mar. 12					
5	Chapter 10 - Current Liabilities	Mar. 19					
6	Chapter 10 - Current Liabilities	Mar. 26					
7	Midterm Exam I	Apr. 2					
8	Chapter 11 - Non-Current Liabilities	Apr. 9					
9	Chapter 11 - Non-Current Liabilities	Apr. 16					
10	Chapter 12 - Corporations: Organization, Share Transactions, and Equity	Apr. 23					
11	Chapter 12 - Corporations: Organization, Share Transactions, and Equity	Apr. 30					
12	Midterm Exam II	May 7					
13	Chapter 13 - Investments	May 14					
14	Chapter 13 - Investments	May 21					
15	Chapter 14 - Statement of Cash Flows	May 28					
16	Chapter 14 - Statement of Cash Flows	June 4					
17	Final Exam	June 11					
18	Self-directed Learning	June 18					
	教學策略 Teaching Strategies						
		Field Trip					
其他Miscellaneous:							
	教學創新自評Teaching Self-Evaluation						
	Innovative Teaching)						
■ 関題導向學習(PBL) ■ ■ 開體合作學習(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							
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 Percentage	多元評量方式 Assessments							
Items		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	20%								In-class exercise & TA class
期中考成績 Midterm Exam	50%	>							
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

There will be no makeup midterm and final exams.

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, Jerry J. and Paul D. Kimmel, Financial Accounting with IFRS Wiley Custom Edition, 5th Edition, John Wiley & Sons, Inc., 2023

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)

The schedule is subject to change.

Please respect the intellectual property. Must not duplicate copyrighted materials.