


**國立東華大學**  
**教學計劃表 Syllabus**

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| 課程名稱(中文)<br>Course Name in Chinese                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 會計學原理(二)                   |                             |    | 學年/學期<br>Academic Year/Semester    | 113/2                                                                                    |
| 課程名稱(英文)<br>Course Name in English                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Accounting Principle(II)   |                             |    |                                    |                                                                                          |
| 科目代碼<br>Course Code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | DMSI10070                  | 系級<br>Department & Year     | 學一 | 開課單位<br>Course-Offering Department | 數位行銷與服務創新國際學士班                                                                           |
| 修別<br>Type                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 學程 Program                 | 學分數/時間<br>Credit(s)/Hour(s) |    | 3.0/3.0                            |                                                                                          |
| 授課教師<br>Instructor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | /高茂峰                       |                             |    |                                    |                                                                                          |
| 先修課程<br>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. |                            |                             |    |                                    |                                                                                          |
| 系專業能力<br>Basic Learning Outcomes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                            |                             |    |                                    | 課程目標與系專業能力相關性<br>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 |                             |    |                                    | ○                                                                                        |
| B                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 具備邏輯思考、問題分析與解決之能力          |                             |    |                                    | ●                                                                                        |
| C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 具備溝通協調與團隊合作之能力             |                             |    |                                    | ○                                                                                        |
| D                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 具備創新思維之能力                  |                             |    |                                    | ○                                                                                        |
| E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 具備國際視野及外語溝通之能力             |                             |    |                                    | ○                                                                                        |
| 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 & 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                         |            |
| <input checked="" type="checkbox"/> 課堂講授 Lecture <input checked="" type="checkbox"/> 分組討論Group Discussion <input type="checkbox"/> 參觀實習 Field Trip<br><input type="checkbox"/> 其他Miscellaneous:                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                         |            |
| 教 學 創 新 自 評 Teaching Self-Evaluation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                         |            |
| 創新教學(Innovative Teaching)<br><input checked="" type="checkbox"/> 問題導向學習(PBL) <input type="checkbox"/> 團體合作學習(TBL) <input type="checkbox"/> 解決導向學習(SBL)<br><input type="checkbox"/> 翻轉教室 Flipped Classroom <input type="checkbox"/> 磨課師 Moocs<br>社會責任(Social Responsibility)<br><input type="checkbox"/> 在地實踐Community Practice <input type="checkbox"/> 產學合作 Industry-Academia Cooperation<br>跨域合作(Transdisciplinary Projects)<br><input type="checkbox"/> 跨界教學Transdisciplinary Teaching <input type="checkbox"/> 跨院系教學Inter-collegiate Teaching<br><input type="checkbox"/> 業師合授 Courses Co-taught with Industry Practitioners<br><br>其它 other: _____ |                                                                         |            |

| 學期成績計算及多元評量方式 Grading & Assessments                                                                                                                                                                                                                                      |                    |                    |          |          |          |          |          |          |                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|----------|----------|----------|----------|----------|----------|---------------------------------|
| 配分項目<br>Items                                                                                                                                                                                                                                                            | 配分比例<br>Percentage | 多元評量方式 Assessments |          |          |          |          |          |          |                                 |
|                                                                                                                                                                                                                                                                          |                    | 測驗<br>會考           | 實作<br>觀察 | 口頭<br>發表 | 專題<br>研究 | 創作<br>展演 | 卷宗<br>評量 | 證照<br>檢定 | 其他                              |
| 平時成績(含出缺席)<br>General Performance<br>(Attendance Record)                                                                                                                                                                                                                 | 20%                |                    |          |          |          |          |          |          | In-class exercise<br>& 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<br>Assignments                                                                                                                                                                                                                                      |                    |                    |          |          |          |          |          |          |                                 |
| 其他 Miscellaneous<br>(_____)                                                                                                                                                                                                                                              |                    |                    |          |          |          |          |          |          |                                 |
| <p>評量方式補充說明<br/>Grading &amp; Assessments Supplemental instructions</p> <p>There will be no makeup midterm and final exams.</p>                                                                                                                                          |                    |                    |          |          |          |          |          |          |                                 |
| <p>教科書與參考書目(書名、作者、書局、代理商、說明)<br/>Textbook &amp; Other References (Title, Author, Publisher, Agents, Remarks, etc.)</p> <p>Weygandt, Jerry J. and Paul D. Kimmel, Financial Accounting with IFRS Wiley Custom Edition, 5th Edition, John Wiley &amp; Sons, Inc., 2023</p> |                    |                    |          |          |          |          |          |          |                                 |
| <p>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)<br/>Teaching Aids &amp; Teacher's Website(Including online teaching information.<br/>Personal website can be listed here.)</p>                                                                                                       |                    |                    |          |          |          |          |          |          |                                 |
| <p>其他補充說明 (Supplemental instructions)</p> <p>The schedule is subject to change.</p> <p>Please respect the intellectual property. Must not duplicate copyrighted materials.</p>                                                                                           |                    |                    |          |          |          |          |          |          |                                 |