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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(· | -) | | | | | | |

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 | 13 Chapter 13 - Investments | | | | | | |
| 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 | | | | | | |
| 創新教學(Innovative Teaching) | | | | | | | |
| ■ 図 問題導向學習(PBL) ■ 図 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) | | | | | | | |
| | | | | | | | |
| 跨域合作(Transdisciplinary Projects) | | | | | | | |
| 跨界教學Transdisciplinary 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) | 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.

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