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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)			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	MSF_10000	系級 Department & Year	學一	開課單位 Course-Offering Department	管理科學與財金國際學士學位學程
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

The primary goal of this course is for students to learn about accounting as an information development and communication system that supports decision-making. In achieving this goal, students completing this course should:

1. Have a broad view of accounting's role in satisfying society's need for information and its function in business, in government, in other organizations, and in public accounting.
2. Understand the basic features of accounting and reporting by organizations, including the principles underlying the design, integrity, and effectiveness of accounting information systems.
3. Understand fundamental accounting concepts and the elements of financial statements.

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

☑ 課堂講授 Lecture ☑ 分組討論Group Discussion ☐ 參觀實習 Field Trip

☐ 其他Miscellaneous:

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 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.

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