

 **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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | MSF_10000                                                               | 系級<br>Department & Year     | 學一 | 開課單位<br>Course-Offering Department | 管理科學與財金國際學士學位學程 |
| 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                         |                             |    |                                    |                 |
| 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:<br>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.<br>2. Understand the basic features of accounting and reporting by organizations, including the principles underlying the design, integrity, and effectiveness of accounting information systems.<br>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 Industry-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:

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| 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>                                                                                           |                    |                    |          |          |          |          |          |          |                                 |