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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	高級會計學(下)			學年/學期 Academic Year/Semester	113/2
課程名稱(英文) Course Name in English	Advanced Accounting (II)				
科目代碼 Course Code	ACCT11220	系級 Department & Year	學三	開課單位 Course-Offering Department	會計學系
修別 Type	學程 Program	學分數/時間 Credit(s)/Hour(s)	3.0/3.0		
授課教師 Instructor	/陳家慧				
先修課程 Prerequisite	/*會計學原理(二)				

課程描述 Course Description

This class is the second part of the advanced accounting course. The issues discussed in this class include changes in ownership interests, indirect and mutual holdings, subsidiary preferred stock, consolidated earnings per share, consolidated income taxation, derivatives and foreign transactions, consolidation theories, foreign currency transaction and financial statements.

課程目標 Course Objectives

旨在使同學瞭解國際業務會計、非營利組織會計、遺產與信託會計、及部門別財務報告等。

	系專業能力 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	兼具理論與實務操作之專業知識，以具備解決問題能	●
B	具有充實之會計理論基礎與分析能力，使具備就業或升學之知識與潛能	●
C	具備資訊運用能力，熟悉相關會計處理流程	●
D	具備查核基本概念，能遵循查核準則進行基本查核程序	○
E	具有會計、審計與稅務整合能力	○
F	具備超然獨立及嚴格遵守會計專業倫理的道德勇氣	
G	具備基本外語能力	

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	
2	Chapter 7: Intercompany Profit Transactions-Bonds	
3	Chapter 7: Intercompany Profit Transactions-Bonds	
4	Chapter 8: Consolidation-Changes in Ownership Interests	

5	Chapter 8: Consolidation-Changes in Ownership Interests	
6	Chapter 8: Consolidation-Changes in Ownership Interests	
7	期中考試 I (CH7~8)	
8	清明連假	
9	Chapter 9: Indirect and Mutual Holdings	
10	Chapter 9: Indirect and Mutual Holdings	
11	Chapter 10: Subsidiary Preferred Stock, Consolidated Earnings per Share, and Consolidated Income Taxation	
12	期中考試 II (Ch 8 and 9)	
13	Chapter 10: Subsidiary Preferred Stock, Consolidated Earnings per Share, and Consolidated Income Taxation	
14	Chapter 10: Subsidiary Preferred Stock, Consolidated Earnings per Share, and Consolidated Income Taxation	
15	Chapter 12 Derivatives and Foreign Currency: Concepts and Common Transactions Chapter 14: Foreign Currency Financial Statements	
16	Chapter 14: Foreign Currency Financial Statements	
17	期末考試(CH10、12、14)	
18	彈性補充教學	

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: Test

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	25%								課堂參與、實習課
期中考成績 Midterm Exam	50%	✓							
期末考成績 Final Exam	25%	✓							
作業成績 Homework and/or Assignments									
其他 Miscellaneous (_____)									

評量方式補充說明
Grading & Assessments Supplemental instructions

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.)

Textbook:
Advanced Accounting 13/e written by Floyd A. Beams, Joseph H. Anthony, Bruce Bettinghaus and Kenneth A. Smith (華泰文化)

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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)

在AACSB國際商管認證的諸多環節中，學習成效確保（Assurance of Learning, AOL）可謂其重中之重的一部分。AOL可概述為設計或檢討出一套有效的學習成效評價體系，透過全院師生的共同努力，試圖將學生的教育成效提升至與學院的教育使命(Mission）和各學制與系所的教學目標（Learning Goals）和目的（Learning Objectives）一致。其中，學院的教育使命與各學制與系所的教學目標和目的環環相扣、緊密連結，並以精心選出的種子課程評測同學的學習成效是否達到所對應的目標與目的。以下為國立東華大學之學院使命以及本課程所對應之學習目標與目的:
AACSB information: College Mission, Learning Goals, and Learning Objectives College Mission The college of Management (COM) emphasizes internationalization, education, and localization, which shapes its mission to cultivate outstanding management and academic talents who are aware of the impact of globalization and ethical issues and can integrate a diversity of knowledge and possess the analytical decision-making and execution abilities to build a brighter future. Students can achieve the five learning goals derived from the school mission, including LG1-integration of a diversity of business and management knowledge, LG2-analytical decision-making ability, LG3- execution, LG4-global vision, and LG5-ethics.

This course covers essential topics of research methods in the field of Advanced Accounting to help students achieve LG2, which is measured by the LO 2.1 and LO 2.2.
Learning Goal (LG2): Analytical decision-making ability
Learning Objectives (LOs): 2.1 Equipped with the ability of logical thinking; 2.2 Equipped with the ability of data analysis
Measurement: The evaluation of the learning effectiveness of the course includes two parts. The individual paper commentary report and the final exam are mainly for LO 2.1, and the practices of the statistical software are for LO 2.2.
The following rubrics will be used to evaluate the students by the midterm and final exams for the intended learning objectives of AOL.

LO 2.1-Equipped with the ability of logical thinking
Needs Improvement: Little evidence of cohesive thinking and ideas seem scrambled or disconnected
Satisfactory: Ideas organized with some clarity for barely logical argument
Exemplary: Ideas are well-organized to formulate a logical argument

LO 2.2- Equipped with the ability of data analysis
Needs Improvement: Data processing was not complete and presented. Provide insufficient or inaccurate analysis of data collected/provided.
Satisfactory: Most data were well processed and presented. Provide accurate analysis of data collected/provided.
Exemplary: Correctly process data and clearly present data. Provide accurate and detailed analysis of data collected/provided.