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# ②图玄束華大學

# 教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	會計學原理(二)	)AB		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	ACCT1170AB	系級 Department 學一 ( & Year		開課單位 Course-Offering Department	會計學系		
修別 Type	學程 Program	學分數/時 Credit(s)/Hou		3.0/3.0			
授課教師 Instructor	/許芙瑄						
先修課程 Prerequisite /#會計學原理(一)/*會計學原理(一)							
All to Little Courses Description							

#### 課程描述 Course Description

Since 2013, all publicly listed companies in Taiwan have been required to prepare financial statements in accordance with International Financial Reporting Standards (IFRS) to align with international standards. Throughout the course, students will learn financial accounting with IFRS. After covering Accounting Principle (I), this course delves deeply into assets such as receivables, plant assets, and investments, as well as understanding both current and non-current liabilities. Additionally, it covers equity, involving share transactions, share splits, and dividends. Moreover, students will acquire the skills to prepare and utilize the statement of cash flows to assess a company's financial well-being.

#### 課程目標 Course Objectives

使學生熟悉財務會計及管理會計理論與實務,進而瞭解企業會計制度及管理會計運作, 以充分掌握企業經營之狀況。

	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	具備企業管理理論體系的基礎知識With core knowledge of theories related to business management	•
В	具備邏輯思考、問題分析與問題解決的能力With capabilities of logical thinking, issue analyzing, and problem solving	•
С	具備領導、溝通協調與團隊合作的能力With capabilities of leading, communicating, coordinating, and collaborating in teams	
D	具備國際視野以及外語溝通的能力With international perspectives and communication capabilities in foreign language	0
Е	善善用資訊科技進行資訊蒐集、資料分析與統整With capabilities of data collecting, data analyzing and summarizing using IT applications	0
F	能夠從事企業經營方案和管理制度的設計與評估With capabilities of designing and evaluating business plans and management-related systems	
G	對於企業倫理及專業倫理有正確的認知與堅持With appropriate perception and persistence towards business ethics	0

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	2/19: Introduction & Ch. 8 Accounting for Receivables	

2	2/26: Ch. 8 Accounting for Receivables			
3	3/5: Ch. 9 Plant Assets, Natural Resources, and Intangible Assets			
4	3/12: Ch. 9 Plant Assets, Natural Resources, and Intangible Assets			
5	3/19: Ch.10 Current Liabilities	Quiz		
6	3/26: Ch.10 Current Liabilities			
7	4/2: Midterm Exam I			
8	4/9: Ch.11 Non-Current Liabilities			
9	4/16: Ch.11 Non-Current Liabilities			
10	4/23: Ch.12 Corporations: Organization, Share Transactions, and Equity	Quiz		
11	4/30: Ch.12 Corporations: Organization, Share Transactions, and Equity			
12	5/7: Midterm Exam II			
13	5/14: Ch. 13 Investments			
14	5/21: Ch. 13 Investments			
15	5/28: Ch. 14 Statement of Cash Flows	Quiz		
16	6/4: Ch. 14 Statement of Cash Flows			
17	6/11: Final Exam			
18	Flexible			
	教 學 策 略 Teaching Strategies			
✓ 課堂講	授 Lecture	Field Trip		
其他Mis	scellaneous:			
	教學創新自評Teaching Self-Evaluation			
創新教學(	Innovative Teaching)			
✓ 問題導	向學習(PBL)                            解決導向导	學習(SBL)		
翻轉教	室 Flipped Classroom			
社會責任(	Social Responsibility)			
在地實施	踐Community Practice	ion		
跨域合作(	Transdisciplinary Projects)			
	學Transdisciplinary Teaching     跨院系教學Inter-collegiate Teaching	g		
業師合:	授 Courses Co-taught with Industry Practitioners			
其它 othe	r:			

學期成績計算及多元評量方式 Grading & Assessments									
配分項目	配分比例 Percentage	多元評量方式 Assessments							
Items		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	35%	<b>~</b>							Attendance 10% \ TA class 10% \ Quiz 15%
期中考成績 Midterm Exam	40%	>							Midterm Exam I 20% • Midterm Exam II 20%
期末考成績 Final Exam	25%	<b>&gt;</b>							
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.)

Weygandt and Kimmel with Su. (2023) Financial Accounting with IFRS (5th Edition). Wiley Custom Edition.

### 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 teaching schedule is subject to change.