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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)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 & Year	學一	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	/許芙瑄				
先修課程 Prerequisite	/#會計學原理(一)/*會計學原理(一)				

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	●
B	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	●
C	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	○
E	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	○
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	○

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 ☐ 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(含出缺席) General Performance (Attendance Record)	35%	✓							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%	✓							
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.