

 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(I I)				
科目代碼 Course Code	ACIM10100	系級 Department & Year	學一	開課單位 Course-Offering Department	會計與資訊管理國際學士 班
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					
This course introduces the fundamental concepts of financial accounting. Throughout the course, students will learn how to read and prepare financial statements, as well as how to utilize accounting information to improve decision-making. By the end of this course, students will achieve the following objectives: 1.Grasp Fundamental Concepts of Accounting: Students will develop a solid grasp of the ethics, principles, and assumptions of accounting. 2.Navigate the Accounting Cycle: The course will guide students through the accounting cycle, offering insights into each step involved in processing financial transactions. This knowledge will provide a holistic view of how financial data is identified, processed, and transformed into informative reports. 3.Comprehend Financial Statements: Students will learn to prepare primary financial statements such as income statement, retained earnings statement, and statement of financial position. Further, they will develop basic skills in analyzing these statements to glean insights into a company’s financial health. 4.Explore the Measurement and Reporting of Statement of Financial Position Elements: This course provides an in-depth exploration of assets (e.g., receivables, plant assets, and investments), liabilities (e.g., current and non-current liabilities), and equity (e.g., share transactions and dividends). Specifically, the focus is on the measurement and reporting of these elements in financial statements in accordance with IFRS.					
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	兼具會計資訊理論與實務操作及專業知識，具備跨領域解決問題能力				●
B	具有良好之會計資訊理論基礎與分析能力，具備相關領域升學或就業之知識與能力				●
C	具備以資訊技術協助企業運作與商業管理之知識與應用能力				○
D	具有會計資訊、風險控管、電腦審計與稅務整合能力				●

E	具備超然獨立並嚴格遵守會計資訊專業倫理的道德勇氣	○
F	具備團隊合作、國際視野、創造性思考及良好的外語能力	○

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 & 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:

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)	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. Please respect the intellectual property. Must not duplicate copyrighted materials.									