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## ②國玄東華大學

# 教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	會計學原理(二)	)AC			學年/學期 Academic Year/Semester			
課程名稱(英文) Course Name in English	Accounting Principle (II)							
科目代碼 Course Code	ACCT1170AC	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	3.0/3.0			
授課教師 Instructor	/黄德芬							
先修課程 Prerequisite	/#會計學原理(一)/*會計學原理(一)							
課程描述 Course Description								

會計乃企業語言,為管理學院學生必修之課程。本課程旨在介紹財務會計之基本觀念及技術,以提供有關企業之財務 資訊,供投資或貸款之個人及機構進行投資或貸款之決策參考。由於企業經營中之營業、投資、融資活動非常頻繁, 故會計資訊之編制與解讀甚為重要。

#### 課程目標 Course Objectives

使學生熟悉財務會計及管理論與實務,進而瞭解企業會計制度之運作,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	具備經濟學、會計學、統計學及數學的基礎能力Basic knowledge of the financial theory Economics, accounting, statistical and mathematica	•
В	具備財務金融基本學理Understanding of the development of the financial disciplin	•
С	具備運用財務金融學理進行分析能力Basic knowledge of financial theory analysi	0
D	具備資料整理、書面呈現或口頭報告之能力Basic knowledge of documentation and presentation skill	0
Е	具備財經時事基本分析能力Capabilities for financial analysis of current affairs	0
F	具備電腦程式運算及應用基本能力Ability of computer programs, algorithms and applications	0
G	具備英語閱讀溝通協調等基本能力English reading ability of communication and coordination	

#### 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	Review Ch 1-7	
2	Ch 8: Accounting for Receivables	
3	Ch 8: Accounting for Receivables	
4	Ch 9: Plant Assets, Natural Resources, and Intangible Assets	

5	Ch 9: Plant Assets, Natural Resources, and Intangible Assets					
6	Ch 10: Current Liabilities Appendix E Time Value of Money					
7	First Mid-term Exam					
8	Ch 11: Non-Current Liabilities					
9	Ch 11: Non-Current Liabilities					
10	Ch 12: Accounting for Corporations					
11	Ch 12: Accounting for Corporations					
12	Second Mid-term Exam					
13	Ch 13: Investments					
14	Ch 13: Investments Ch 14: Statement of Cash Flows					
15	Ch 14: Statement of Cash Flows					
16	Ch 15: Financial Analysis					
17	Final Exam					
18	自主學習					
	教學策略 Teaching Strategies					
✓ 課堂講	授 Lecture					
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) ■ ■體合作學習(TBL) ■ 解決導向學習(SBL)						
翻轉教室 Flipped Classroom						
— — — — — — 社會責任(Social Responsibility)						
在地實踐Community Practice						
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	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(含出缺席) General Performance (Attendance Record)	15%	<b>~</b>	<b>~</b>						
期中考成績 Midterm Exam	50%	~							雨次
期末考成績 Final Exam	25%	<b>~</b>							
作業成績 Homework and/or Assignments	10%		<b>~</b>						實習課
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, Kimmel, and Kieso. "Financial Accounting: IFRS Edition", foutth edition. 滄海書局。

## 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)