



教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	會計學原理(二)AE		學年/學期 Academic Year/Semester	114/2	
課程名稱(英文) Course Name in English	Accounting Principle (II)				
科目代碼 Course Code	ACCT1170AE	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	/高茂峰				
先修課程 Prerequisite	/#會計學原理(一)/*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					
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	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 & Chapter 8 - Accounting for Receivables			Feb. 25	
2	Chapter 8 - Accounting for Receivables			Mar. 4	
3	Chapter 9 - Plant Assets, Natural Resources, and Intangible Assets			Mar. 11	

4	Chapter 9 - Plant Assets, Natural Resources, and Intangible Assets	Mar. 18
5	Chapter 9 - Plant Assets, Natural Resources, and Intangible Assets	Mar. 25
6	Chapter 10 - Current Liabilities	Apr. 1
7	Midterm Exam I	Apr. 8
8	Chapter 11 - Non-Current Liabilities	Apr. 15
9	Chapter 11 - Non-Current Liabilities	Apr. 22
10	Chapter 12 - Corporations: Organization, Share Transactions, and Equity	Apr. 29
11	Chapter 12 - Corporations: Organization, Share Transactions, and Equity	May 6
12	Midterm Exam II	May 13
13	Chapter 13 - Investments	May 20
14	Chapter 13 - Investments	May 27
15	Chapter 14 - Statement of Cash Flows	June 3
16	Chapter 14 - Statement of Cash Flows	June 10
17	Final Exam	June 17
18	Self-directed Learning	June 24

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)	40%								In-class exercise & TA class
期中考成績 Midterm Exam	40%	✓							
期末考成績 Final Exam	20%	✓							
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.

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