朝陽科技大學 091學年度第1學期教學大綱
Intermediate Accounting(一) 中級會計學(一)

當期課號	6191	Course Number	6191
授課教師	黃祥穎	Instructor	HUANG,HSIANG YING
中文課名	中級會計學(一)	Course Name	Intermediate Accounting(一)
開課單位	財務金融系(二進)三A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	會計理論之發展、財務報表、現金及應收款項、存貨、固定資產、長短期投資。	Objectives	As growing and dynamic area of accountancy, intermediate accounting requires ever-increasing knowledge and refinement of skills. Our goal is to achieve the most educational effective blend of concepts and practice relation to the current intermediate accounting body of knowledge. This course of 5 parts, as follows: Part1: Financial reporting: Concepts, Financial Statements and Related Disclosures . Part2: Financial Reporting: Asset Measurement and Income Determination. Part3: Financial Reporting: Valuation of Liabilities and Investment. Part4: Financial Reporting: Stockholder's Equity. Part5: Financial Reporting: Special Topics .
教材	課堂講授及討論	Teaching Materials	
成績評量方式	平時成績:40% 期中考:30% 期末考:30%	Grading	
教師網頁			
教學內容	財務會計之理論與實務及我國一般公認會計原則	Syllabus	

尊重智慧財產權，請勿非法影印。