

**朝陽科技大學 091學年度第1學期教學大綱**  
**Insurance Accounting & Taxation 保險會計與稅法**

當期課號	6557	Course Number	6557
授課教師	黃麗娟	Instructor	HUANG,LI CHUAN
中文課名	保險會計與稅法	Course Name	Insurance Accounting & Taxation
開課單位	保險金融管理系(二進)五A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	1. 使學生了解保險會計的基本原理及我國保險會計制度的介紹並分析保險會計與財務會計的重要差異 2. 具備描述美國保險業財務報表的內容及表達 3. 使學生具保險金融從業人員之專業態度 4. 能瞭解保險目前的發展情形及未來可能的方向	Objectives	1. Enabling students to understand basic principle of insurance accounting, insurance accounting system in Taiwan and main differences between insurance accounting and financial accounting. 2. Description and expression of financial reports in American insurance market. 3. Enabling students to have professional attitudes in insurance and finance industry. 4. Able to understand current insurance development and possible future direction.
教材		Teaching Materials	
成績評量方式		Grading	
教師網頁	-		
教學內容		Syllabus	

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