朝陽科技大學 091學年度第2學期教學大綱
Intermediate Accounting 中級會計學

當期課號	2379	Course Number	2379
授課教師	楊維如	Instructor	YOUNG,WEI JU
中文課名	中級會計學	Course Name	Intermediate Accounting
開課單位	會計系(四日)二A	Department	
修習別	必修	Required/Elective	Required
學分數	4	Credits	4
課程目標	1.介紹我國及美國之會計理論體系及一般公認會計原則 2.資產、負債、權益之會計處理及評價;收入、費用之認列原則 3.財務報表說明 4.現金,應收款項,存貨,營業用資產會計處理。	Objectives	This course will include following topics:1.Introduction Financial Accounting Standards Board of ROC and USA; 2.Introduction "generally accepted accounting principles"; 3.Review:The Income Statement ,the Retained Earnings Statement ,Balance Sheet and the Statement of Cash Flows; 4.Asset,Liabilities,Owner Equity ,Income and Expense Recognition and Measurement.
教材	1.教師課堂講授	Teaching Materials	Class Literature
成績評量方式	小考40%<期中考30%<期末考30%	Grading	Quiz 40% Midterm 30% Final 30%
教師網頁	_		
教學內容	負債及股東權益科目一般公認會計原則下之處理	Syllabus	Accounting of Liabilities and Equities Statement of Cash Flow

尊重智慧財產權，請勿非法影印。