

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(二)

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(二)	Course Name	Intermediate Accounting
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、長短期負債、股東權益、收入之認列、租賃會計、所得稅會計、退休金會計。	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	lectures & discussions
成績評量方式	三次考試各佔30%,平時成績10%	Grading	midterm exam:30% final exam:30% quiz:30% participation:10%
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	financial accounting & generally accepted accounting principles

尊重智慧財產權，請勿非法影印。