朝陽科技大學 092學年度第1學期教學大綱
Intermediate Accounting 中級會計學

當期課號	3364	Course Number	3364
授課教師	戴正玲	Instructor	Tai,Cheng Ling
中文課名	中級會計學	Course Name	Intermediate Accounting
開課單位	會計系(四進)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.課堂講授爲主，同學須事先預習 2.鼓勵同學課堂中積極參與討論 3.輔以實務界之實例，實際習作 4.強調理論與實務之異同	Teaching Materials	
成績評量方式	平時30%、期中30%、期末40%	Grading	Assignments and Participation (30%) 2The mid-term exam (30%) and the final exam (40%)
教師網頁	_		
教學內容	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	Syllabus	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 Equiaty,Income and Expense Recognition and Measurement

尊重智慧財產權，請勿非法影印。