

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	4206	Course Number	4206
授課教師	黃金發	Instructor	HWANG,JIN FA
中文課名	中級會計學	Course Name	Intermediate Accounting
開課單位	會計系(二日)三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	課堂講解 分組討論 專題報告	Teaching Materials	
成績評量方式	1.期中考(筆試)：25%，期末考(筆試)：30%。 2.期末書面報告：30%。 3.課堂研討參與：15%。	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之 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.特殊會計問題(如退休金、租賃及所得稅會計、前期損益調整、錯誤更正、EPS之計算及財務報表分析)以及現金流量表之編製	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。