朝陽科技大學 092學年度第2學期教學大綱
Intermediate Accounting 中級會計學

當期課號	1427	Course Number	1427
授課教師	林淑玲	Instructor	LIN,SHU LIN
中文課名	中級會計學	Course Name	Intermediate Accounting
開課單位	企業管理系(四日)一A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	爲財務會計領域之進階課程，針對已具初級會計學之學生深入講授財務會計之理論、觀念、方法及程序。內容包括：介紹財務報導之環境與觀念架構、主要財務報表的編製、講解資產負債表中有關資產、負債、股東權益以及現金流量表與租賃會計等相關主題，使學生了解財務會計之理論基礎，並討論會計變動與錯誤分析，嫻熟上述相關議題之詳細實務處理投術。本課程期能培養學生認知特殊會計議題之能力，以適應企業日趨複雜之交易事項。	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	Teaching Materials	In classroom
成績評量方式	期中考30%，期末考30%，平時成績40%	Grading	Midterm Test 30%, Final Comprehensive Test 30%, and Quiz 40%
教師網頁			
教學內容	會計學是由一組觀念、定義及原則所構成的理論體系，用以評估會計實務，指導新實務的發展或解釋現存的實務現象。理論上會計學的發展是採演繹的方式，然而會計學本身係由傳統與慣例所發展出來的，所以現在的會計理論可說是演繹法與歸納法交互作用的結果。因此欲貫通整套會計理論體系必須先了解目前會計學存在哪些基本假設、原則、觀念及其相關性，因此，本課程主要內容在於建立整體觀念架構後，再進一步介紹企業營運狀況之損益表；並依資產負債表科目順序依次介紹流動資產、固定資產、長、短期投資、負債、業主權益；資金運用情形之現金流量表；以及各報表間相互關係之財務比率分析。	Syllabus	Accounting is a set of concepts, definitions, and principles that consist of the theory of system to evaluate accounting application and guide a new application for development or explanation of the phenomena of the current accounting applications. Basically, the development of accounting is a deductive method, but accounting is developed by tradition and convention. Therefore, the theory of accounting can be made a conclusion of the alternative result of the deductive method and the inductive method. Furthermore, one goes through the whole accounting theory of system that must understand the basic assumptions, principles, concepts, and correlations of the current accounting. The main contents of the course is to establish the whole conceptual structure, understand the balance sheets of introduction of business operational situation, and base on the sequence of asset liability subject that introduces liquid assets, capital assets, short/long term investment, debt, the right and interests of proprietors, cash flow of capital manipulation, and financial ratio analysis of interrelated forms.

尊重智慧財產權，請勿非法影印。