朝陽科技大學 093學年度第2學期教學大綱
Intermediate Accounting 中級會計學

當期課號	1347	Course Number	1347
授課教師	陳輝格	Instructor	CHEN,HEY GER
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	講義與教科書:李宗黎與林惠真，中級會計學理論與應用，福懋出版社。電話:02-23512587 04-273303032	Teaching Materials	
成績評量方式	作業佔0.4 期中佔0.3 期末佔0.3	Grading	Homework 0.4 Midterm 0.3 Final exam 0.3
教師網頁			
教學內容	許多學生對於中級會計學僅有模糊不清的概念....而且有時候會有錯誤的認知。如果之前尚未研習過中級會計學，可能會有一些錯誤的想法而無法了解真相，修習本課程可以幫助你釐清觀念。此課程除了提供中級會計學理論介紹外，亦將其應用於真實的情境中，企圖藉由理論引導及眾多實例，逐步的帶領學生一窺中級會計學之堂奧。	Syllabus	Many students have only vague ideas about the field of Intermidiate accounting ...and sometimes incorrect ideas. If you have never studied Intermidiate accounting before,you may have some misconceptions about what it is all about.This course dispeles of these misconceptions. This course also provides an introduction to Intermidiate accounting theory and how those principles are applied in the real world. I try to lead students, step-by-step, through each aspect of the theory and through each numerical example.

尊重智慧財產權，請勿非法影印。