# 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

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| 當期課號 | 1859 | Course Number | 1859 |
| 授課教師 | 楊維如 | Instructor | YOUNG,WEI JU |
| 中文課名 | 中級會計學 | Course Name | Intermediate Accounting |
| 開課單位 | 會計系(四日)二B | 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 | Intermeditate Accounting,11th, Donald E. Kieso, Wiley<br>參考書:林蕙真<中級會計學新論第三版上下冊<br>鄭丁旺<中級會計學第七版上冊<br>上課嚴禁使用盜印之教材 | Teaching Materials | |
| 成績評量方式 | 小考40%<期中考30%<期末考30% | Grading | Test 40%, Midterm 30%, Final 30% |
| 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。<br>負債及權益科目一般公認會計原則下之處理 | 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 Equity ,Income and Expense Recognition and MeasurementAccounting Principles of Assets and Liabilities. |

尊重智慧財產權，請勿非法影印。