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	3281	Course Number	3281
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	鄭丁旺博士所著中級會計學下冊第八版及相關公報 Dr. Ding-wong Jen's intermediate accounting (8th edition) and some bulletins related	Teaching Materials	
成績評量方式	平時成績40% 期中考試30% 期末考試30%	Grading	general performance in class and tests 40% mid-term exam. 30% final exam. 30%
教師網頁			
教學內容	長期投資 流動負債 長期負債 公司會計 現金流量表 財務報導其他問題	Syllabus	long-term invesment, current liability,long-term liability,corporation accounting,statement of cash flow,other questions about financial report

尊重智慧財產權，請勿非法影印。