

朝陽科技大學 093學年度第2學期教學大綱
Insurance Accounting & Taxation 保險會計與稅法

當期課號	6206	Course Number	6206
授課教師	黃麗娟	Instructor	HUANG,LI CHUAN
中文課名	保險會計與稅法	Course Name	Insurance Accounting & Taxation
開課單位	保險金融管理系(二進)三A	Department	
修習別	選修	Required/Elective	Elective
學分數	2	Credits	2
課程目標	<p>1. 使學生了解保險會計的基本原理及我國保險會計制度的介紹並分析保險會計與財務會計的重要差異</p> <p>2. 具備描述美國保險業財務報表的內容及表達</p> <p>3. 使學生具保險金融從業人員之專業態度</p> <p>4. 能瞭解保險目前的發展情形及未來可能的方向</p>	Objectives	<p>1. Enabling students to understand basic principle of insurance accounting, insurance accounting system in Taiwan and main differences between insurance accounting and financial accounting.</p> <p>2. Description and expression of financial reports in American insurance market.</p> <p>3. Enabling students to have professional attitudes in insurance and finance industry.</p> <p>4. Able to understand current insurance development and possible future direction.</p>
教材	保險會計理論與實務 鄒政下著 人壽保險業會計制度 保險司	Teaching Materials	
成績評量方式	平時成績30% 期中考30% 期末考40%	Grading	Class attendance and presentation 30% Mid-term exam. 30% Final exam. 40%
教師網頁			
教學內容	<p>一、保險會計之基本原理</p> <p>二、保險會計與財務會計之差異</p> <p>三、業務之介紹</p> <p>四、直接承保、再保、理賠、財務、資金運用之會計處理</p> <p>五、風險基礎資本觀念之介紹</p> <p>六、美國NAIC保險會計重要問題</p>	Syllabus	<p>一、The fundamental theory of insurance accounting</p> <p>二、Difference between insurance accounting and financial accounting</p> <p>三、The management of insurance company.</p> <p>四、Accounting process about underwriting, reinsurance, claim, financial....</p> <p>五、Describe for the Risk-Based Capital.</p> <p>六、Issues of NAIC insurance accounting.</p>

尊重智慧財產權，請勿非法影印。