

朝陽科技大學 094學年度第1學期教學大綱
Intermediate Accounting 中級會計學

當期課號	3125	Course Number	3125
授課教師	張耿尉	Instructor	KENG,WEI CHANG
中文課名	中級會計學	Course Name	Intermediate Accounting
開課單位	企業管理系(四進)一A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	為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技術。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	課本:Intermediate Accounting ,11/e Kieso, Weygandt, and Warfield 財務會計準則公報參考課本:林惠貞著中級會計學新論上下第三版,鄭丁旺著中級會計學第七版	Teaching Materials	
成績評量方式	平時40%、期中30%、期末30%	Grading	Assignments and Participation (40%) 2The mid-term exam (30%) and the final exam (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	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 Equiaty, Income and Expense Recognition and Measurement

尊重智慧財產權，請勿非法影印。