

朝陽科技大學 094學年度第1學期教學大綱
Insurance Accounting & Taxation 保險會計與稅法

當期課號	3225	Course Number	3225
授課教師		Instructor	
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(四進)四A	Department	
修習別	選修	Required/Elective	Elective
學分數	2	Credits	2
課程目標	<ol style="list-style-type: none"> 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 2. 具備描述美國保險業財務報表的內容及表達 3. 使學生具保險金融從業人員之專業態度 4. 能瞭解保險目前的發展情形及未來可能的方向 	Objectives	<ol style="list-style-type: none"> 1. Enabling students to understand basic principle of insurance accounting, insurance accounting system in Taiwan and main differences between insurance accounting and financial accounting. 2. Description and expression of financial reports in American insurance market. 3. Enabling students to have professional attitudes in insurance and finance industry. 4. Able to understand current insurance development and possible future direction.
教材	保險會計與稅法	Teaching Materials	
成績評量方式	考試	Grading	EXAM
教師網頁	-		
教學內容	<ol style="list-style-type: none"> 1.保險會計與財務會計的重要差異； 2.美國保險業財務報表之表達； 3.美國NAIC保險會計重要問題； 4.保險會計之基本原理； 5.各種責任準備金計算及表達； 6.保險業財務報表分析； 7.我國保險會計及保險業財務報表之評述 	Syllabus	<ol style="list-style-type: none"> 1.Differences Between Insurance Accounting and Financial Accounting; 2.Financial Statement Reporting of the Insurance Companies in U.S.; 3.Issues of NAIC Insurance Accounting; 4.The Basis for Insurance Accounting; 5.Calculation and Reporting of Policy Reserve; 6.Financial Statement Analysis of the Insurance Companies; 7.Comment on Insurance Accounting and Financial Statement of the Insurance Companies in Taiwan.

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