

朝陽科技大學 094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   | 3153   | Course Number      | 3153  |
| 授課教師   | 楊麗文  | Instructor         | YANG,LEE WEN  |
| 中文課名   | 中級會計學  | Course Name        | Intermediate Accounting   |
| 開課單位   | 會計系(二進)三A  | 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     | 課本:林蕙真中級會計學新論<br>參考課本<br>Intermediate Accounting ,11/e Kieso, Weygandt, and Warfield<br>鄭丁旺著中級會計學第八版 | Teaching Materials |   |
| 成績評量方式 | 1.100%(平時40%-含期初複習考<br>10%、期中、期末各30%)  | Grading            | Assignments and Participation (40%)<br>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<br>2.投資與負債、權益之會計處理及評價<br>3.現金流量表編製   | Syllabus           | 1.Introduction Financial Accounting Standards Board of ROC and USA<br>2.Introduction "generally accepted accounting principles"<br>3.Review: Investment,current liability,long-term liabilitythe and equity and Statement of Cash Flows<br>4.   |

尊重智慧財產權，請勿非法影印。