朝陽科技大學 095學年度第2學期教學大綱
Intermediate Accounting 中級會計學

當期課號	1320	Course Number	1320
授課教師	陳輝格	Instructor	CHEN,HEY GER
中文課名	中級會計學	Course Name	Intermediate Accounting
開課單位	會計系(四日)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	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30%、期中30%、期末40%	Grading	quiz and participation (30%) mid-term exam (30%) final exam (40%)
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 Equity ,Income and Expense Recognition and Measurement

尊重智慧財產權，請勿非法影印。