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	3045	Course Number	3045
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	財務金融系(四進)二A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	會計理論之發展、財務報表、現金及應收款項、存貨、固定資產、長短期投資、長短期負債、股東權益、收入之認列、租賃會計、所得稅會計、退休金會計。	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.
教材	課本:林蕙真中級會計學理論 參考課本 Intermediate Accounting ,11/e Kieso, Weygandt, and Warfield 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%、期中、期末各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.投資與負債、權益之會計處理及評價 3.現金流量表編製	Syllabus	1.Introduction Financial Accounting Standards Board of ROC and USA 2.Introduction "generally accepted accounting principles" 3.Review: Investment,current liability,long-term liabilitythe and equity and Statement of Cash Flows 4.

尊重智慧財產權，請勿非法影印。