# 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

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| 當期課號 | 3277 | Course Number | 3277 |
| 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(四進)二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 | 講義與教科書:李宗黎與林惠真，中級會計學理論與應用，福懋出版社。電話:02-23512587 04-273303032 | Teaching Materials | |
| 成績評量方式 | 小考佔0.3<br>期中佔0.3<br>期末佔0.4 | Grading | quiz 0.4<br>Midterm 0.3<br>Final exam 0.3 |
| 教師網頁 | _ | | |
| 教學內容 | 許多學生對於中級會計學僅有模糊不清的概念....而且有時候會有錯誤的認知。如果之前尚未研習過中級會計學，可能會有一些錯誤的想法而無法了解真相，修習本課程可以幫助你釐清觀念。此課程除了提供中級會計學理論介紹外，亦將其應用於真實的情境中，企圖藉由理論引導及眾多實例，逐步的帶領學生一窺中級會計學之堂奧。 | Syllabus | Many students have only vague ideas about the field of Intermidiate accounting ...and sometimes incorrect ideas. If you have never studied Intermidiate accounting before,you may have some misconceptions about what it is all about.This course dispeles of these misconceptions. This course also provides an introduction to Intermidiate accounting theory and how those principles are applied in the real world. I try to lead students, step-by-step, through each aspect of the theory and through each numerical example. |

尊重智慧財產權，請勿非法影印。