朝陽科技大學 096學年度第1學期教學大綱
Intermediate Accounting 中級會計學

當期課號	1332	Course Number	1332
授課教師	黃素慧	Instructor	HUANG,SU HUI
中文課名	中級會計學	Course Name	Intermediate Accounting
開課單位	會計系(四日)二C	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 ,12/e Kieso, Weygandt, and Warfield 林惠貞著中級會計學新論上下 財務會計準則公報	Teaching Materials	Intermediate Accounting ,12/e Kieso, Weygandt, and Warfield
成績評量方式	1.考試成績＝各章考試80%(含期中期末考)+(出席＋學習態度)20% 2.考試作弊學期總成績爲零 2.作弊一律學期分數0分，並送教務處辦理。	Grading	1.exams + participation = 100 2.Cheat in exams is strictly prohibited.
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	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.

尊重智慧財產權，請勿非法影印。