朝陽科技大學 096學年度第1學期教學大綱
Insurance Accounting and Financial Analysis 保險會計與財務分析

當期課號	7068	Course Number	7068
授課教師	賴本隊	Instructor	LAI,PEN TUI
中文課名	保險會計與財務分析	Course Name	Insurance Accounting and Financial Analysis
開課單位	保險金融管理系碩士班一A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	1. 使學生了解保險會計的基本原理及我國保險會計制度的介紹並分析保險會計與財務會計的重要差異 2. 具備描述美國保險業財務報表的內容及表達 3. 使學生具保險金融從業人員之專業態度 4. 能瞭解保險目前的發展情形及未來可能的方向	Objectives	1. Enabling students to understand basic principle of insurance accounting, insurance accounting in Taiwan, and major differences between insurance accounting and financial accounting. 2. Able to describe and express financial reports of American insurance industry. 3. Enabling students to have professsional attitudes of personnel in insurance and finance industry. 4. Able to understand current development and future direction of insurance.
教材	保險會計理論與實務第三版(鄒政下著 四版). 保險會計選集(第一集.第二集)(陳遠哲.鄭純農著 致遠管理顧問(股)公司). 壽險會計(Life Insurance Accounting) NOBACK. 國泰人壽譯 Life Insurance company financial statements(R.Arthur saunders,FSA. FCIA Society of Actuary,1986) 其他參考資料(人壽保險會計制度.產物保險會計制度.34號公報等)	Teaching Materials	Principle and Practice of Insurance Accounting,4th Edition by C.S. Chaou. Insurance Accounting Theories and Practice by N.T. Chen. Life Insurance Accounting NOBACK. Life Insurance company financial statements(R.Arthur saunders,FSA. FCIA Society of Actuary,1986) Life Insurance Accounting Systems. Non-Life Insurance Accounting Systems by Insurance Commissioner
成績評量方式	期中(30%) 期末(40%) 作業(30%)	Grading	Mid-term:30% Final-term:40% Usual:30%
教師網頁	_		
教學內容	讓同學瞭解保險會計與財務分析的基本原理.對我國保險會計及保險業財務報表進行評述，進而對保險經營的結果與財務狀況能獨立思考、判斷.並知道何處找需要的資料。	Syllabus	Let student understand the fundamental theory of insurance accounting and financial anylasis,and comment on Insurance Accounting and Financial Statement of the Insurance Companies in Taiwan. Students can Analysis the Financial Statement of the Insurance Companies.

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