朝陽科技大學 096學年度第2學期教學大綱
Intermediate Accounting 中級會計學(二)

當期課號	3037	Course Number	3037
授課教師	許詩易	Instructor	SHEU,SHY YIH
中文課名	中級會計學(二)	Course Name	Intermediate Accounting
開課單位	財務金融系(四進)二A	Department	
修習別	選修	Required/Elective	Elective
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 body of knowledge. This course of 5 parts, as follows: Part1: Financial reporting: Concepts, Financial Statements and Related Disclosures. Part2: Financial Reporting: Asset Measurement and Income Determination. Part3: Financial Reporting: Valuation of Liabilities and Investment. Part4: Financial Reporting: Stockholder's Equity. Part5: Financial Reporting: Special Topics .
教材	課本 1.中級會計學(理論與運用)：幸世間審定；李宗黎、林蕙真著 2.參考書籍：會計學第(上冊),鄭丁旺著 3.中華民國財務會計準則公報 Intermediate Accounting ,12/e Kieso, Weygandt, and	Teaching Materials	
成績評量方式	平時40%、期中30%、期末30%	Grading	Assignments and Participation (40%) 2The mid-term exam (30%) 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.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	.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 Equiaty,Income and Expense Recognition and Measurement

尊重智慧財產權，請勿非法影印。