# 朝陽科技大學 097學年度第1學期教學大綱
# Insurance Accounting & Taxation 保險會計與稅法

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| 當期課號 | 1363 | Course Number | 1363 |
| 授課教師 | 賴本隊 | Instructor | LAI,PEN TUI |
| 中文課名 | 保險會計與稅法 | Course Name | Insurance Accounting & Taxation |
| 開課單位 | 保險金融管理系(四日)四A | Department | |
| 修習別 | 選修 | Required/Elective | Elective |
| 學分數 | 2 | Credits | 2 |
| 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<br>2. 具備描述美國保險業財務報表的內容及表達<br>3. 使學生具保險金融從業人員之專業態度<br>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 system in Taiwan and main differences between insurance accounting and financial accounting.<br>2. Description and expression of financial reports in American insurance marekt.<br>3. Enabling students to have professional attitudes in insurance and finance industry.<br>4. Able to understand current insurance development and possible future direction. |
| 教材 | 保險會計理論與實務第四版(鄒政下著)<br>人壽保險會計制度<br>產物保險會計制度<br>保險會計理論與實務(陳遠哲.鄭純農.傅文方 合著/保險事業發展中心出版)<br>人壽保險業務統計年報 | Teaching Materials | Principle and Practice of Insurance Accounting,4th Edition by C.S. Chaou.<br>Life Insurance Accounting System.<br>Non-Life Insurance-Accounting System.<br>Insurance Accounting Theories and Practice by N.T. Chen.<br>Annual Statistics for Life Insurance in Taiwan(R.O.C) |
| 成績評量方式 | 期中(30%)<br>期末(40%)<br>作業(30%) | Grading | Mid-term:30%<br>Final-term:40%<br>Usual:30% |
| 教師網頁 | _ | | |
| 教學內容 | 使學生了解<br>1.保險會計與財務會計的重要差異性<br>2.美國保險業財務報表之表達<br>3.美國NAIC保險會計重要問題<br>4.保險會計之基本原理<br>5.各種責任準備金計算及表達<br>6.保險業財務報表分析<br>7.我國保險會計及保險業財務報表之評述 | Syllabus | Lst student understand<br>1.Differences between Insurance Accounting and Financial Accounting<br>2.Financial Statement Report of the Insurance Companies in U.S.<br>3.Issues of NAIC Insurance Accounting<br>4.The Basis for Insurance Accounting<br>5.Calculation and Reporting of Policy Reserve<br>6.Financial Statement Analysis of the Insurance Companies<br>7.Comment on Insurance Accounting and Financial Statement of the Insurance Companies in Taiwan |

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