

朝陽科技大學 097學年度第1學期教學大綱
Intermediate Accounting(一) 中級會計學(一)

當期課號	3031	Course Number	3031
授課教師	許瑜娟	Instructor	Hsu,Yu Chuang
中文課名	中級會計學(一)	Course Name	Intermediate Accounting(一)
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。	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	中級會計學 林惠貞 著 第5版	Teaching Materials	
成績評量方式	平時成績30% 期中考成績30% 期末考成績40%	Grading	CLASS GRAD 30% MIDTERM EXAM GRAD 30% FINAL EXAM GRAD 40%
教師網頁	-		
教學內容	1 會計理論之發展 2 財務報表介紹 3 複利與年金介紹 4 收益之認列 5 現金及應收帳款 6 存貨 7 廠房設備	Syllabus	1 THE DEVELOPMENT OF ACCOUNTING THEORY 2 FINANCIAL STATEMENTS 3 COMPOUNDING INTEREST AND ANNUITY 4 THE RECOGNITION OF REVENUE 5 CASH & ACCOUNT RECEIVABLES 6 INVENTORY 7 PLANTS AND EQUIPMENTS

尊重智慧財產權，請勿非法影印。