

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

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| 當期課號   | 3116  | Course Number      | 3116   |
| 授課教師   | 賴慧蓉   | Instructor         | Lai,Hui Jung   |
| 中文課名   | 中級會計學   | Course Name        | Intermediate Accounting  |
| 開課單位   | 企業管理系(四進)一A   | Department         |  |
| 修習別    | 選修  | Required/Elective  | Elective   |
| 學分數    | 3   | Credits            | 3  |
| 課程目標   | <p>為財務會計領域之進階課程，針對已具初級會計學之學生深入講授財務會計之理論、觀念、方法及程序。內容包括：介紹財務報導之環境與觀念架構、主要財務報表的編製、講解資產負債表中有關資產、負債、股東權益以及現金流量表與租賃會計等相關主題，使學生了解財務會計之理論基礎，並討論會計變動與錯誤分析，嫻熟上述相關議題之詳細實務處理技術。本課程期能培養學生認知特殊會計議題之能力，以適應企業日趨複雜之交易事項。</p> | Objectives         | <p>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</p> |
| 教材     | <p>中級會計學(第二版)<br/>作者：林有志/蕭子誼/黃娟娟著<br/>滄海書局</p>  | Teaching Materials | <p>中級會計學(第二版)<br/>作者：林有志/蕭子誼/黃娟娟著<br/>滄海書局</p>   |
| 成績評量方式 | <p>期中考試 25%<br/>期末考試 25%<br/>平時成績 25%<br/>報告成績 25%</p>  | Grading            | <p>midterm exam. 25%<br/>final exam. 25%<br/>participation 25%<br/>report 25%</p>  |
| 教師網頁   | -   |                    |  |
| 教學內容   | <p>會計的演進及發展<br/>財務報表及相關之揭露<br/>現金及應收款項<br/>存貨<br/>固定資產及遞耗資產<br/>無形資產<br/>流動負債<br/>長期負債<br/>股東權益<br/>投資<br/>每股盈餘<br/>收入之認列<br/>所得稅會計<br/>租賃之會計處理<br/>退休金會計<br/>會計變動與錯誤分析<br/>現金流量表</p>                       | Syllabus           | <p>The revolution of accounting<br/>Financial statements and information disclosure<br/>Cash and receivables<br/>Inventories<br/>Fixed assets and depletable assets<br/>Intangible assets<br/>Current liabilities<br/>Long term liabilities<br/>Shareholder's equity<br/>Investments<br/>Earnings per share<br/>Revenue recognition<br/>Accounting for income taxes<br/>Accounting for lease<br/>Accounting for pension<br/>Accounting changes and error analysis<br/>Cash flow statement</p>  |

尊重智慧財產權，請勿非法影印。