

**朝陽科技大學 097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**

<b>當期課號</b>	7070	<b>Course Number</b>	7070
<b>授課教師</b>	賴本隊	<b>Instructor</b>	LAI,PEN TUI
<b>中文課名</b>	保險會計與財務分析	<b>Course Name</b>	Insurance Accounting and Financial Analysis
<b>開課單位</b>	保險金融管理系碩士班一A	<b>Department</b>	
<b>修習別</b>	選修	<b>Required/Elective</b>	Elective
<b>學分數</b>	3	<b>Credits</b>	3
<b>課程目標</b>	<p>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</p> <p>2. 具備描述美國保險業財務報表的內容及表達</p> <p>3. 使學生具保險金融從業人員之專業態度</p> <p>4. 能瞭解保險目前的發展情形及未來可能的方向</p>	<b>Objectives</b>	<p>1. Enabling students to understand basic principle of insurance accounting, insurance accounting in Taiwan, and major differences between insurance accounting and financial accounting.</p> <p>2. Able to describe and express financial reports of American insurance industry.</p> <p>3. Enabling students to have professional attitudes of personnel in insurance and finance industry.</p> <p>4. Able to understand current development and future direction of insurance.</p>
<b>教材</b>	<p>保險會計理論與實務第三版(鄭政下著 四版).</p> <p>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).</p> <p>壽險會計(Life Insurance Accounting) NOBACK. 國泰人壽譯</p> <p>Life Insurance company financial statements(R.Arthur saunders,FSA. FCIA Society of Actuary,1986)</p> <p>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)</p>	<b>Teaching Materials</b>	<p>Principle and Practice of Insurance Accounting,4th Edition by C.S. Chaou.</p> <p>Insurance Accounting Theories and Practice by N.T. Chen.</p> <p>Life Insurance Accounting NOBACK.</p> <p>Life Insurance company financial statements(R.Arthur saunders,FSA. FCIA Society of Actuary,1986)</p> <p>Life Insurance Accounting Systems. Non-Life Insurance Accounting Systems by Insurance Commissioner</p>
<b>成績評量方式</b>	<p>期中(30%)</p> <p>期末(40%)</p> <p>作業(30%)</p>	<b>Grading</b>	<p>Mid-term:30%</p> <p>Final-term:40%</p> <p>Usual:30%</p>
<b>教師網頁</b>	-		
<b>教學內容</b>	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。	<b>Syllabus</b>	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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