朝陽科技大學 097學年度第2學期教學大綱
Intermediate Accounting 中級會計學(二)

當期課號	3035	Course Number	3035
授課教師	許瑜娟	Instructor	Hsu,Yu Chuang
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	中級會計學新論 林蕙真著 第5版 新陸書局(intermediate accounting 5th edition Formosa bookstore))	Teaching Materials	Intermediate Accounting 5th edition
成績評量方式	平時成績佔30% 期中考成績佔30% 期末考成績佔40%	Grading	class attedance 30% midterm exam 30% final exam 40%
教師網頁			
教學內容	無形資產 流動負債 長期負債 股東權益及潛在普通股 每股盈餘 長短期投資 所得稅會計 租賃會計	Syllabus	fixed Assets current liability long term liability equity EPS long term & short term investment income tax accounting leasing accounting

尊重智慧財產權，請勿非法影印。