

**朝陽科技大學 098學年度第2學期教學大綱**  
**Study of International Accounting Standard 國際會計準則研討**

<b>當期課號</b>	7087	<b>Course Number</b>	7087
<b>授課教師</b>	陳育成	<b>Instructor</b>	CHEN,YU CHENG
<b>中文課名</b>	國際會計準則研討	<b>Course Name</b>	Study of International Accounting Standard
<b>開課單位</b>	會計系碩士班二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>	本課程旨在探討國際會計準則的發展現況，並比較分析國際會計準則與我國一般公認會計原則的差異性，期使學生瞭解會計準則的制定與未來趨勢。	<b>Objectives</b>	The purpose of this course is through the study of setting and changing on international accounting standard principle to better prepare students for understanding the trend of accounting principles in recent years. Further, by comparing the principles characteristics between differential enironments, we expect to enrich students better understanding the specific setting and policy intentions.
<b>教材</b>	期刊論文	<b>Teaching Materials</b>	Papers Thesis
<b>成績評量方式</b>	報告60% 上課參與40%	<b>Grading</b>	Report 60% Class Participation 40%
<b>教師網頁</b>	-		
<b>教學內容</b>	一、國際會計準則(IFRS)簡介 二、我國財務會計準則與IFRS之主要差異分析 三、台灣企業採用IFRS之主要影響 四、台灣企業採用IFRS之準備及因應	<b>Syllabus</b>	1Introduction/ International financial reporting standards and framework

尊重智慧財產權，請勿非法影印。