朝陽科技大學 099學年度第1學期教學大綱
International Financial Reporting Standards 國際會計準則

當期課號	1344	Course Number	1344
授課教師	楊麗文	Instructor	YANG,LEE WEN
中文課名	國際會計準則	Course Name	International Financial Reporting Standards
開課單位	會計系(四日)四A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	本課程主要透過我國及國際會計準則了解及探討下列議題： 1.瞭解國際會計準則(IFRS) 2.聚焦於IFRS之闡述 3.解析我國會計準則與 IFRS之重大差異。	Objectives	This course illustrates and explains the financial reporting concepts, accounting treatments and requirements, and preparation and presentation of financial statements encountered at the corporate or individual entity level by using the most updated set of IFRS.
教材	1.鄭丁旺著中級會計學第十版(2009) 2.林惠貞著中級會計學新論第六版 3.Intermediate Accounting Kieso, Weygandt, and Warfield 4.財務會計準則公報	Teaching Materials	Intermediate Accounting Kieso, Weygandt, and Warfield
成績評量方式	平時25%、期中25%、期末25%、口頭報告25%	Grading	1.Assignments and Participation (25%) 2.The mid-term exam (25%) 3.the final exam (25%) 4. Presentation (25%)
教師網頁	_		
教學內容	1.瞭解國際會計準則(IFRS) 2.聚焦於IFRS之闡述 3.解析我國會計準則與 IFRS之重大差異。	Syllabus	This course illustrates and explains the financial reporting concepts, accounting treatments and requirements, and preparation and presentation of financial statements encountered at the corporate or individual entity level by using the most updated set of IFRS. 1.Introduction Financial Accounting Standards Board of ROC and International Accounting standards Committee(IASB). 2.Introduction " International Accounting standards (IAS)"

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