朝陽科技大學 099學年度第1學期教學大綱
Intermediate Accounting 中級會計學

當期課號	3063	Course Number	3063
授課教師	易倩慧	Instructor	YI,CHIEN HUI
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	爲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投術。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。	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 林惠貞 著 第6版	Teaching Materials	INTERMEDIATARY ACCOUNTING 5TH EDITION LIN HWEIJANE
成績評量方式	期中期末作業(20%+20%) 隨堂測驗(40%) 課程參與(ex.出席率、發言、報章閱讀等)(20%)	Grading	Exercises(20%+20%) Quiz(40%) Class Participation(20%)
教師網頁			
教學內容	1.財務報表與相關揭露 2.現金與應收帳款 3.存貨 4.固定資產 5.無形資產 6.流動負債 7.長期負債 8.股東權益 9.投資 10.每股盈餘	Syllabus	1.Financial Reporting 2.Cash & Account Receivable 3.Inventories 4.Fixed Assets 5.Intangible Assets 6.Current Liabilities 7.Long-term Liabilities 8.Owners' Equity 9.Investments 10.EPS

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