# 朝陽科技大學 099學年度第2學期教學大綱
# Accounting(II) 會計學(二)

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| **當期課號** | 1022 | **Course Number** | 1022 |
| **授課教師** | 李杏美 | **Instructor** | LEE,SHING MEI |
| **中文課名** | 會計學(二) | **Course Name** | Accounting(II) |
| **開課單位** | 財務金融系(四日)一A | **Department** | |
| **修習別** | 選修 | **Required/Elective** | Elective |
| **學分數** | 3 | **Credits** | 3 |
| **課程目標** | 介紹會計之基本概念、會計循環之基本程序及國內外會計之新發展以期使修習本課程之同學能具備研習其他商學課程之基礎 | **Objectives** | Introduce the basic ideas of accounting,accounting cycle and the new vision of accounting in ROC and USA to lead the students establish the basic abilities to learn further. |
| **教材** | 財務會計, 國際財務報導版本 ,2010(Donald E. Kieso,Jerry J. Weygandt, Paul D. Kimmel) | **Teaching Materials** | FINANCIAL ACCOUNTING,IFRS Edition,2010 (Donald E. Kieso,Jerry J. Weygandt, Paul D. Kimmel) |
| **成績評量方式** | 期中考:30%<br>期末考:30%<br>小考:10%<br>作業:15%<br>出席:15% | **Grading** | Midterm exam:30%<br>Final exam:30%<br>Quiz:10%<br>Homework:15%<br>Participation:15% |
| **教師網頁** | | | |
| **教學內容** | 第一週~第八週<br>Chapter 10 遞耗資產與無形資產<br>Chapter 11 流動負債<br>Chapter 12 會計原則<br>Chapter 13 獨資與合夥<br>Chapter 14 公司會計(一)<br>Chapter 15 公司會計(二)<br>第九週 期中考<br><br>第十週~第十七週<br><br>Chapter 16 長期負債<br>Chapter 17 投資<br>Chapter 18 現金流量表<br>Chapter 19 財務報表分析<br>第十八週 期末考 | **Syllabus** | Week1~8<br>Chapter 10 Natural Resources, and Intangible Assets<br>Chapter 11 Current Liabilities<br>Chapter 12 Accounting Principles<br>Chapter 13 Proprietership and Partnership<br>Chapter 14 Corporate Accounting(I)<br>Chapter 15 Corporate Accounting(II)<br><br>Week9 Midterm exam<br><br>Week10~17<br><br>Chapter 16 Non-current Liabilities<br>Chapter 17 Investment<br>Chapter 18 Statement of Cash Flow<br>Chapter 19 Financial Analysis<br><br>Week 18 Final exam |

尊重智慧財產權，請勿非法影印。