



## 課 綱 Course Outline

管理學院會計與資訊管理國際學士班學士班

中文課程名稱 Course Name in Chinese	中級會計學(下)				
英文課程名稱 Course Name in English	Intermediate Accounting(II)				
科目代碼 Course Code	ACIM20080	班 別 Degree	學士班 Bachelor' s		
修別 Type	學 程 Program	學分數 Credit(s)	3.0	時 數 Hour(s)	3.0
先修課程 Prerequisite	會計學原理(二)				
課程目標 Course Objectives					
<p>This course is the second part of Intermediate Accounting. Similarly, the primary goal of this course is for students to have an advanced and thorough understanding of the framework and core-concepts of financial accounting and reporting. In achieving this goal, students completing this course should:</p> <ol style="list-style-type: none"> <li>1. Understand conceptual framework, financial statements and the institutional framework</li> <li>2. Understand major accounting and reporting issues related to assets, liabilities and equity</li> <li>3. Grasp the significance of the materials presented in the course.</li> <li>4. Discover the implication of accounting number expressed in financial statements.</li> </ol>					
系教育目標 Dept.' s Education Objectives					
1	培養結合理論與實務之會計資訊專業人才				
2	培養多元視野與跨領域整合能力之會計資訊專業人才				
3	培養專業能力與品德操守並重之會計資訊專業人才				
系專業能力 Basic Learning Outcomes				課程目標與系專業能力相關性 Correlation between Course Objectives and Dept.' s Education Objectives	
A	兼具會計資訊理論與實務操作及專業知識，具備跨領域解決問題能力				●

B	具有良好之會計資訊理論基礎與分析能力，具備相關領域升學或就業之知識與能力	●
C	具備以資訊技術協助企業運作與商業管理之知識與應用能力	○
D	具有會計資訊、風險控管、電腦審計與稅務整合能力	●
E	具備超然獨立並嚴格遵守會計資訊專業倫理的道德勇氣	○
F	具備團隊合作、國際視野、創造性思考及良好的外語能力	○

圖示說明Illustration：● 高度相關 Highly correlated ○ 中度相關 Moderately correlated

課程大綱  
Course Outline

The objectives of this course are to understand the theoretical and practical foundation of financial accounting. Moreover, this course would allow students develop the critical thinking to discover what the accounting numbers implications expressed by the managers.

資源需求評估（師資專長之聘任、儀器設備的配合．．．等）  
Resources Required (e.g. qualifications and expertise, instrument and equipment, etc.)

Microphone, overhead projector and laptop.

課程要求和教學方式之建議  
Course Requirements and Suggested Teaching Methods

On quizzes, in written assignments or class participation, students should be able to:

1. Review class lecture and related chapter of textbook in advance
2. Ask questions in class to fully understand class contents
3. Evaluate critically and understand financial accounting theory and practice.
4. Identify the economic events involving assets, liabilities, equity.
5. Record the economic events involving assets, liabilities and equity
6. Have a better understanding of special issues surrounding income taxes and leases.
7. Communicate the collected information to interested users by means of accounting reports.

其他  
Miscellaneous