



課 綱 Course Outline

管理學院管理科學與財金國際學士學位學程學士班

中文課程名稱 Course Name in Chinese	中級會計學(二)				
英文課程名稱 Course Name in English	Intermediate Accounting(II)				
科目代碼 Course Code	MSF_10130	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	Accounting Principle(II)				
課程目標 Course Objectives					
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: 1.Understand conceptual framework, financial statements and the institutional framework 2.Understand major accounting and reporting issues related to assets, liabilities and equity 3.Grasp the significance of the materials presented in the course. 4.Discover the implication of accounting number expressed in financial statements.					
系教育目標 Dept.'s Education Objectives					
1	培育具備良好數量分析能力之管理人才。 Cultivating management professionals with outstanding ability in quantitative analysis.				
2	培育具備財務金融專業知識之人才。 Cultivating professionals with finance-specific knowledge.				
3	培育具備國際視野與外語溝通能力之人才。 Cultivating professionals with a global vision and the ability in foreign-language communication.				
4	培育具備決策分析與問題解決之技能的管理人才。 Cultivating management professionals with knowledge and skills in decision analysis and problem solving.				

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	能以數量方法分析與解決問題。 Using quantitative methods to analyze and solve problems.	○
B	具備財務金融領域之分析能力。 Equipped with the ability to analyze finance.	●
C	能善用資訊科技進行資料分析、統整與呈現。 Using information technology to analyze, integrate, and present data.	○
D	具備國際視野與專業外語能力。 Equipped with a global vision and specialized foreign language proficiency.	●
E	具備掌握財經時事議題及研判財經趨勢之能力。 Equipped with the ability to master topics of finance and economy, and other current news, and to diagnose financial and economic tendencies.	●
F	具備一般管理的基礎知識。 Equipped with basic knowledge of management in general.	○
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		