



課 綱 Course Outline  
財務金融學系學士班國際組

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	FIN_B0210	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					
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	培育財務金融業之管理人 Cultivate talents with a skill of financial management.				
2	培育具備投資理財能力之人才 Cultivate talents with a skill of investment and manage finances.				
3	培育政府及企業所需之財務人才 Trains the talents needed for our nation's economic and business environment.				
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	具備經濟學、會計學、統計學及數學的基礎能力 Basic knowledge of the financial theory Economics, accounting, statistical and mathematical ability.			●	

B	具備財務金融基本學理 Understanding of the development of the financial disciplinal.	○
C	具備運用財務金融學理進行分析能力 Basic knowledge of financial theory analysis.	○
D	具備資料整理、書面呈現或口頭報告之能力 Basic knowledge of documentation and presentation skills.	○
E	具備財經時事基本分析能力 Capabilities for financial analysis of current affairs	
F	具備電腦程式運算及應用基本能力 Ability of computer programs, algorithms and applications	
G	具備英語閱讀溝通協調等基本能力 English reading ability of communication and coordination	●

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