



# 課 綱 Course Outline

## 會計學系學士班

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	ACCT20220	班 別 Degree	學士班 Bachelor' s		
修別 Type	學程 Program	學分數 Credit(s)	4.0	時 數 Hour(s)	4.0
先修課程 Prerequisite	會計學原理(二)/中級會計學(一)				
課程目標 Course Objectives					
The objective of this course is to: (1) Understand the theoretical foundation of financial accounting; (2) Understand how to transfer the enterprise activities into the accounting number in practice; (3) Develop the ability to discover the implications of accounting numbers expressed by managers.					
系教育目標 Dept.' s Education Objectives					
1	培養結合理論與實務之會計專業人才				
2	培養多元視野之會計專業人才				
3	專業與品德並重				
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	兼具理論與實務操作之專業知識，以具備解決問題能				
B	具有充實之會計理論基礎與分析能力，使具備就業或升學之知識與潛能				
C	具備資訊運用能力，熟悉相關會計處理流程				
D	具備查核基本概念，能遵循查核準則進行基本查核程序				
E	具有會計、審計與稅務整合能力				

F	具備超然獨立及嚴格遵守會計專業倫理的道德勇氣	
G	具備基本外語能力	
圖示說明Illustration：● 高度相關 Highly correlated ○ 中度相關 Moderately correlated		
課程大綱 Course Outline		
1. Financing Activities: (1) Fundamental Knowledge- Ch6 Accounting and the Time Value of Money (2) Debt Instrument Ch13 Current Liabilities, Provisions, and Contingencies Ch14 Non-Current Liabilities (3) Equity Instrument Ch15 Equity Ch16 Dilutive Securities and EPS  2. Special Issues Ch17 IFRS 9 Ch21 Accounting for Leases Ch23 Statement of Cash Flows		
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.)		
課程要求和教學方式之建議 Course Requirements and Suggested Teaching Methods		
上課方式以講授、問答及演練習題為主，以會計處理技巧為基礎，並強調會計理論及觀念的了解與詮釋。		
其他 Miscellaneous		