

## 南台科技大學 95 學年度第 1 學期課程資訊

課程名稱	中級會計學（一）
課程編碼	A0D09002
系所代碼	A
開課班級	四技會資二乙
開課教師	莊秋蓮
學分	4.0
時數	6
上課節次地點	二 8 9 三 1 四 6 7 8 教室 T0306
必選修	必修
課程概述	This course expands topics covered in Accounting Principles course and presents them within a conceptual framework determined by generally accepted accounting principles.
課程目標	Upon completion of this course, students should be able to attain the knowledge of the financial concepts, accounting cycle, accounting statements, using time value in accounting issues, accounts receivable, and inventory.
課程大綱	
英文大綱	<p>1. Financial Accounting and Accounting Standards (Chapter 1)</p> <p>2. Conceptual Framework Underlying Financial Accounting (Ch 2)</p> <p>3. The Accounting Information System (Ch 3)</p> <p>WEEK 4: TEST 1</p> <p>4. Income Statement and Related Information (Ch 4)</p> <p>5. Balance Sheet and Statement of Cash Flows (Ch 5)</p> <p>WEEK 7: TEST 2</p> <p>6. Accounting and Time Value of Money (Ch 6)</p> <p>7. Cash and Receivables (Ch 7)</p> <p>Week 13: TEST 3</p> <p>8. Valuation of Inventories: A Cost Basis Approach (Ch 8)</p> <p>9. Inventories: Additional Valuation Issues (Ch 9)</p> <p>WEEK 16: TEST 4</p> <p>WEEK 18: FINAL EXAM</p>
教學方式	課堂講授,
評量方法	自行設計測驗, 課堂討論, 課程參與度(出席率),
指定用書	Intermediate Accounting
參考書籍	鄭丁旺: 中級會計學 (上) 林筱鳳: 中級會計學 (上) 文笙書局

先修科目	初級會計學 (Accounting Principles)
教學資源	
注意事項	If you have any question, please contact me at my office T1105. Office phone number: 2533131 ext. 8305
全程外語授課	
授課語言 1	
授課語言 2	
輔導考照 1	
輔導考照 2	