朝陽科技大學 091學年度第2學期教學大綱
Intermediate Accounting 中級會計學

當期課號	3106	Course Number	3106
授課教師	李杏美	Instructor	LEE,SHING MEI
中文課名	中級會計學	Course Name	Intermediate Accounting
開課單位	財務金融系(四進)二A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	會計理論之發展、財務報表、現金及應收款項、存貨、固定資產、長短期投資、長短期負債、股東權益、收入之認列、租賃會計、所得稅會計、退休金會計。	Objectives	As growing and dynamic area of accountancy, intermediate accounting requires ever increasing knowledge and refinement of skills. Our goal is to achieve the most educational effective blend of concepts and practice relation to the current intermediate accounting.
教材	以板書及投影片講授爲主並佐以問答方式引導學生做深入思考	Teaching Materials	lectures and discussions
成績評量方式	期中考30% 期末考30% 平時成績40%(隨堂考15%+作業15%+出席率10%)	Grading	Midterm exam:30% Final exam:30% Others :(Quiz:15%+Assignment:15%+Participation:10%)
教師網頁			
教學內容	透過會計理論架構之介紹、自主學習和獨立思考習慣之培養，使學生了解國內外財務會計及會計實務上之差異，並進而奠定財務相關課程之基礎。	Syllabus	This course will acquaint students with the differences between financial accounting and practical Accounting in ROC and USA through introducing the framework of ccounting,forming the habbit of self-learning and independent thinking .It is intended to be a preparatory course for advanced business learning.

尊重智慧財產權，請勿非法影印。