朝陽科技大學 093學年度第2學期教學大綱
Intermediate Accounting 中級會計學

當期課號	1305	**Course Number**	1305
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(四日)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	Intermediate Accounting(11/e),Kieso.Weygant.Warfield 參考教材: 中級會計學(8/e),鄭丁旺著 中級會計學(7/e),洪清和著 中級會計學新論(3/e),林蕙真著	**Teaching Materials**	
成績評量方式	期中考30% 期末考30% 平時成績40%(隨堂考15% +分組報告15%+出席率10%)	**Grading**	Midterm exam:30% Final exam:30% Others :(Quiz:15%+Group Presentation: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。