# 朝陽科技大學 094學年度第2學期教學大綱
# Intermediate Accounting 中級會計學

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| 當期課號 | 1051 | Course Number | 1051 |
| 授課教師 | 黃祥穎 | Instructor | HUANG,HSIANG YING |
| 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 | 林蕙真著中級會計學新論 | Teaching Materials | |
| 成績評量方式 | 平時考:30% 期中考:30%<br>期末考:30% 出席:10% | Grading | midterm exam:30% final exam:30%<br>quiz:30% participation:10% |
| 教師網頁 | | | |
| 教學內容 | 財務會計之理論與實務及我國一般公認會計原則 | Syllabus | financial accounting & generally accepted accounting principles |

尊重智慧財產權，請勿非法影印。