朝陽科技大學 095學年度第2學期教學大綱
Intermediate Accounting 中級會計學

當期課號	1068	**Course Number**	1068
授課教師	柯俊禎	**Instructor**	KO,JIM CHEN
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C	**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	中級會計學新論 林蕙真著 第三版 新陸書局(intermediate accounting 3rd edition Formosa bookstore))	**Teaching Materials**	
成績評量方式	平時成績佔30% 期中考成績佔30% 期末考成績佔40%	**Grading**	class attedance 30% midterm exam 30% final exam 40%
教師網頁			
教學內容	leasing 流動負債 長期負債 股東權益及潛在普通股 每股盈餘 長短期投資 所得稅會計 租賃會計	**Syllabus**	current liability long term liability equity EPS long term & short term investment income tax accounting leasing accounting

尊重智慧財產權，請勿非法影印。