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	3051	Course Number	3051
授課教師	許詩易	Instructor	SHEU,SHY YIH
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B	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	會計學〈第三版〉作者：李宗黎、林蕙真著 中級會計學〈第二版〉作者：李宗黎、林蕙真著 中級會計學〈第八版〉下冊作者：鄭丁旺著	Teaching Materials	
成績評量方式	期中、期末考各30% 平時成績40%	Grading	Assignments and Participation (40%) 2The mid-term exam (30%) the final exam (30%)
教師網頁	_		
教學內容	公司會計、長期負債、投資-債券投資、投資-權益證券投資、現金流量表、財務報表分析、會計變動與錯誤更正、所得稅會計處理	Syllabus	Corporation-accounting，Long-term Liabilities，Investments in Debt Securities，Investment in Equity Securities，Statement of Cash Flows，Financial Statement Analysis，Accounting Changes and Errors，Taxable-accounting

尊重智慧財產權，請勿非法影印。