朝陽科技大學 096學年度第1學期教學大綱
Intermediate Accounting 中級會計學

當期課號	1060	**Course Number**	1060
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 林惠貞 著 第4版	**Teaching Materials**	
成績評量方式	平時成績30% 期中考成績30% 期末考成績40%	**Grading**	CLASS GRAD 30% MIDTERM EXAM GRAD 30% FINAL EXAM GRAD 40%
教師網頁			
教學內容	1 會計理論之發展 2 財務報表介紹 3 複利與年金介紹 4 收益之認列 5 現金及應收帳款 6 存貨 7 廠房設備	**Syllabus**	1 THE DEVELOPMENT OF ACCOUNTING THEORY 2 FINANCIAL STATEMENTS 3 COMPOUNDING INTEREST AND ANNUITY 4 THE RECOGNITION OF REVENUE 5 CASH & ACCOUNT RECEIVABLES 6 INVENTORY 7 PLANTS AND EQUIPMENTS

尊重智慧財產權，請勿非法影印。