In intermediate code generation, the process of declaring variables and assigning values to them involves creating appropriate intermediate code statements.

Here's how declaration and assignment are typically handled in intermediate code generation:

1. Declaration:

- When a variable is encountered in the source code, a corresponding declaration statement is generated in the intermediate code.
- The declaration statement typically includes the variable name, data type, and any necessary information for memory allocation, such as the size of the variable.
- The declaration statement ensures that space is allocated for the variable in memory during the execution of the program.

2. Assignment:

- When an assignment statement is encountered in the source code, an equivalent intermediate code statement is generated.
- The assignment statement typically consists of the target variable (left-hand side) and the expression or value to be assigned (right-hand side).
- The intermediate code statement captures the intent of assigning a value to the target variable.

3. Expression Evaluation:

- In many cases, assignment statements involve expressions that need to be evaluated.
- Intermediate code generation handles expression evaluation by breaking down the expression into a sequence of intermediate code statements.
- The sequence of intermediate code statements performs the necessary computations, including arithmetic operations, function calls, and handling of variables or constants.

Example to illustrate the intermediate code generation for declaration and assignment:

Sourc code:

```
int a, b;
a = 5;
b = a + 3;
```

Intermediate code:

```
DECLARE a, Integer
DECLARE b, Integer
a = 5
t1 = a + 3
b = t1
```

In the above example, the DECLARE statements generate intermediate code for variable declaration.

The assignment statements a = 5 and b = t1 generate intermediate code for assignment, where t1 is a temporary variable holding the result of the expression a + 3.

The specific format and representation of intermediate code can vary depending on the chosen intermediate representation (e.g., three-address code, quadruples, or bytecode). The key idea is to generate intermediate code statements that capture the necessary information for subsequent stages of compilation or interpretation.