朝陽科技大學 093學年度第2學期教學大綱
Accounting 會計學

當期課號	1606	Course Number	1606
授課教師	陳美嬪	Instructor	CHEN,MEI PING
中文課名	會計學	Course Name	Accounting
開課單位	保險金融管理系(四日)一A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	1. 使學生具備會計簿記觀念，了解分錄、過帳、試算、調整、結帳、及決算報告之會計循環，並能閱讀財務報表，佐以重要財金時事的相關知識 2. 使學生能熟悉會計的計算並應用在其他學科上 3. 使學生具保險金融從業人員之專業態度 4. 可做爲學生未來進修之基礎	Objectives	1. Enabling students to have basic ideas of accounting and bookkeeping, understand entry, post, pilot calculation, adjustment, settlement and final account report accounting circulation and able to read financial reports along with knowledge on major current evens on finance. 2. Enabling students to be familiar with calculation in accounting to be applied in other subjects. 3. Enabling students t to have professional attitudes of personnel in insurance and finance industry. 4. Serving as students' foundation of further study.
教材	會計學 林有志、黃娟娟著	Teaching Materials	
成績評量方式	成績評量方式 考試5次100% 考試作弊學期總成績以0分計算	Grading	five exams =100% cheating during exam is prohibited
教師網頁			
教學內容	承續會計上之課程，本學期對資產、負債、業主權益與現金流量表相關議題做介紹	Syllabus	following the perior chaptersin first semeter, foundmental accounting about assets, liability, stockholder's equity and cash flow statement will be introduced.

尊重智慧財產權，請勿非法影印。