朝陽科技大學 094學年度第2學期教學大綱
Accounting 會計學

當期課號	1167	Course Number	1167
授課教師	呂珮珊	Instructor	LU,PEI SHAN
中文課名	會計學	Course Name	Accounting
開課單位	保險金融管理系(四日)一B	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 杜榮瑞	Teaching Materials	
成績評量方式	小考40% 期中考 30% 期末考 30%	Grading	Quiz:40% Midterm"30% Final exam:30%
教師網頁			
教學內容	介紹基本會計交易處理與財務報表編製，以作爲日後研讀其他會計課程之基礎。	Syllabus	This is a fundamental course to introduce basic concepts of how to deal with accounting transactions and how to prepare fiancial statement.

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