朝陽科技大學 095學年度第1學期教學大綱
Accounting 會計學

當期課號	3033	Course Number	3033
授課教師	柯俊禎	Instructor	KO,JIM CHEN
中文課名	會計學	Course Name	Accounting
開課單位	財務金融系(四進)一A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	介紹會計資訊形成的過程，讓學生學習各種會計科目之處理方式，進而能編製完整且客觀的財務報表。	Objectives	Introduce the basic ideas of accounting,accounting cycle and the new vision of accounting in ROC and USA to lead the students establish the basic abilities to learn further.
教材	accounting-杜榮瑞等著東華書局	Teaching Materials	accounting-杜榮瑞等著東華書局
成績評量方式	課堂參與與平時考 30% 期中考 30% 期末考 40%	Grading	attending class 30% midterm exam 30% final exam 40%
教師網頁	_		
教學內容	chapter 1 business ans accounting chapter 2 basic understanding of financial statements chapter 3 accounting equation chapter 4 the rule of debit abd credit chapter 5 accounting cycle chapter 6 comodity accounting chapter 7 inventory chapter 8 cash and internal control chapter 9 accounting receivable	Syllabus	chapter 1 business ans accounting chapter 2 basic understanding of financial statements chapter 3 accounting equation chapter 4 the rule of debit abd credit chapter 5 accounting cycle chapter 6 comodity accounting chapter 7 inventory chapter 8 cash and internal control chapter 9 accounting receivable

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