

朝陽科技大學 095學年度第1學期教學大綱
Accounting 會計學

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| 當期課號 | 3211 | Course Number | 3211 |
| 授課教師 | 謝富順 | Instructor | SHIE,FU SHUEN |
| 中文課名 | 會計學 | Course Name | Accounting |
| 開課單位 | 保險金融管理系(四進)一A | Department | |
| 修習別 | 必修 | Required/Elective | Required |
| 學分數 | 3 | Credits | 3 |
| 課程目標 | <p>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</p> <p>2. 使學生能熟悉會計的計算並應用在其他學科上</p> <p>3. 使學生具保險金融從業人員之專業態度</p> <p>4. 可做為學生未來進修之基礎</p> | Objectives | <p>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.</p> <p>2. Enabling students to be familiar with calculation in accounting to be applied in other subjects.</p> <p>3. Enabling students t to have professional attitudes of personnel in insurance and finance industry.</p> <p>4. Serving as students' foundation of further study.</p> |
| 教材 | 王坤龍、曹淑琳 會計學 普林斯頓 民94 初版 | Teaching Materials | Wang and Cao Financial Accounting Princetom Press 2005 1th Edition |
| 成績評量方式 | <p>1. 平時 30%</p> <p>2. 期中 30%</p> <p>3. 期末 40%</p> | Grading | <p>1. Class Participation 30%</p> <p>2. Midterm 30%</p> <p>3. Final Exam 40%</p> |
| 教師網頁 | - | | |
| 教學內容 | <p>教學主旨： 讓初學者具備會計簿記觀念，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，如：財務問題企業、虛帳虧空公司等案例，使學生能夠了解會計運作之重要性及其限制。</p> <p>課程綱要：</p> <ol style="list-style-type: none"> 1. 會計基本概念介紹 2. 基本財務報表 3. 會計發展及國內現況 4. 會計科目內容 5. 借貸法則 6. 分錄之意義、種類 7. 會計憑證與各種日記簿 8. 過帳之方法與意義 9. 試算及試算表 10. 期中考週 11. 會計錯誤及追查 12. 調整(一) 13. 調整(二) 14. 工作底稿之編製及實例 15. 結帳之概念:虛帳戶與實帳戶 16. 結清與結轉實例與程序 17. 財務報表之內容、格式、編製 18. 期末考週 | Syllabus | <p>This course is intended primarily for non-accounting majors. Through the study of accounting you will learn the language of business, or the language of financial decisions. The course begins with an introduction to accounting terminology, accounting procedures, and the primary financial statements(e.g., inventories, long-term obligations). Personal financial planning, investments, loan, house mortgage payments, income payments, and many other aspects of daily life are based on accounting. Other survey shows that persons trained in accounting and finance make it to the top of their organizations in greater numbers than persons trained in any other fields.</p> <ol style="list-style-type: none"> 1. Introduction 2. Financial Statement 3. History and environment of Accounting 4. journal record 5. financial principal 6. journaling 7. account receipt and journal record 8. posting procedure and meanings 9. taking trial balance |

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| | | <ol style="list-style-type: none">10. mid term exam11. accounting mistakes and tracking12. adjustment I (accrued items)13. adjustment II (deferred items and estimated items)14. Worksheet and examples15. the concepts of closing process16. Closing Process17. the content of financial statements18. final exam |
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