朝陽科技大學 095學年度第2學期教學大綱
Accounting 會計學

當期課號	3208	Course Number	3208
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	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	作　者 書 名 出 版 社 出版年度 版次 王坤龍、曹淑琳 會計學 普林斯頓 民94 初版 鄭丁旺、汪泱若、黃金發 初級會計學(上冊)	Teaching Materials	Wang and Stau Financial Accounting Princetom Press 2005 1th Edition
成績評量方式	1. 平時 30% 2. 期中 30% 3. 期末 40%	Grading	1. Class Participation 30% 2. Midterm 30% 3. Final Exam 40%
教師網頁			
教學內容	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。 課程綱要： 1. 短期投資 2. 長期投資 3. 廠房及設備投資 4. 天然資源 5. 無形資產 6. 存貨(一) 7. 存貨(二) 8. 流動負債 9. 期中考 10. 長期負債 11. 債券投資 12. 獨資會計 13. 合夥會計 14. 公司會計(一) 15. 公司會計(二) 16. 現金流量表 17. 財務報表分析 18. 期末考	Syllabus	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. 1. Short-investment 2. Long-term Investment 3. Property, Plant and Equipment 4. Natural Resources 5. Intangible Assets 6. Inventories I 7. Inventories II 8. Current Liabilities 9. Mid term exam

			10. Long-term Liabilities 11. Bonds Investment 12. Proprietorship 13. Consortium 14. Corporation I 15. Corporation II 16. Statement of Cash Flows 17. Financial Statement Analysis 18. final exam

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