朝陽科技大學 096學年度第1學期教學大綱
Accounting Principles 初級會計學

當期課號	1291	Course Number	1291
授課教師	呂珮珊	Instructor	LU,PEI SHAN
中文課名	初級會計學	Course Name	Accounting Principles
開課單位	會計系(四日)一A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	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。	Objectives	This is a fundamental course for students who major in accounting. This course introduces basic accounting concepts, how to deal with accounting transactions, and how to prepare financial statements.
教材	principles of accounting (Horngren & Harrison)陳育成、張允文、陳雪如編譯（華泰出版）	Teaching Materials	
成績評量方式	小考40% 期中考 30% 期末考 30%	Grading	Quizzes: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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