朝陽科技大學 096學年度第2學期教學大綱
Accounting 會計學

當期課號	3187	Course Number	3187
授課教師	邱淑惠	Instructor	CHIU,SU HUI
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	會計學，吳嘉勳、華泰文化(第六版)	Teaching Materials	Accounting
成績評量方式	1.平時40% 2.期中30% 3.期末30%	Grading	1.Class Participation 40% 2.Midterm 30% 3.Final Exam 30%
教師網頁			
教學內容	1.存貨 2.固定資產 3.一般公認會計原則 4.負債 5.合夥會計 6.公司會計 7.長期投資 8.長期負債＆債券投資 9.現金流量表 10.財務分析	Syllabus	1.Inventory 2.Fixed Assets 3.Generally Accepted Accounting 4.Liabilities 5.Consortium 6.Corporation 7.Long-term Investment 8.Long-term Liabilities＆Bonds Investment 9.Statement of Cash Flows 10.Financial Statement Analysis

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