朝陽科技大學 097學年度第1學期教學大綱
Accounting Principles 初級會計學

當期課號	2519	Course Number	2519
授課教師	洪瑞英	Instructor	HUNG,JUI YING
中文課名	初級會計學	Course Name	Accounting Principles
開課單位	老人服務事業管理系(四日)二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	會計學原理上冊(第10版),鄭丁旺等人,宜增出版社(2008). 會計概論(I),蕭麗娟,龍騰文化(2006).	Teaching Materials	Accuonting principle(I)10th ed. Jang, D-W(2008). Basic accounting(I), Chau, L-J(2006).
成績評量方式	隨堂測驗 40% 出席與課堂表現 30% 期中考 15% 期末考 15% *關於成績評定細節與方式,將於課堂中充分 講解並與授課學生溝通後實施	Grading	Calss mini-quiz 40% Class particapation and behavior 30% Mid-term test 15% Final test 15%
教師網頁			
教學內容	藉由了解"會計"之基本功能與運用層面,結合個人或公司普遍應用會計的實務操作個案,進行全面性與概念性的課程編排目標. 並期望同學可充分學習到(1)財務會計之基本理論概念;(2)熟練會計處理程序,培養帳務處理能力;(3)了解會計資訊之意義與功能,奠定應用會計資訊之能力;(4)充分理解商業會計法之內容,培養守法之觀念與誠信之社會道德.	Syllabus	This course focus on the basic functions and operation concept in "accounting". And combine the real case happened around personal or business field to carry the course planning out compltely. Otherwise, this course expect the students undestanding adequately as follows:1.realize the basic theory concept of financial accounting;2.mastery on the accounting arrange process;3.realize the meaning and function in accounting information;4.understand all the content of business accounting law, and nuture to be a law-abiding person.

尊重智慧財產權，請勿非法影印。