朝陽科技大學 097學年度第2學期教學大綱
Accounting 會計學

當期課號	1267	Course Number	1267
授課教師	彭譯葶	Instructor	PENG,YI TING
中文課名	會計學	Course Name	Accounting
開課單位	保險金融管理系(四日)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，杜榮瑞著，東華書局	Teaching Materials	
成績評量方式	1.考試成績＝期中考30%＋期末考30%＋(小考四次平時成績＋學習態度)40% 2.考試作弊學期總成績爲零	Grading	1.Quizs and Participation 40% Mid-Term 30% Final 30% 2.Cheat in exams is strictly prohibited.
教師網頁			
教學內容	財務報表與會計假設與原則、借貸觀念、會計各科目之介紹、等	Syllabus	Introduction of financial statement, accounting assumptions, principles, debit and credit as well as accounts etc

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