朝陽科技大學 097學年度第2學期教學大綱
Bank Accounting 銀行會計

當期課號	1403	**Course Number**	1403
授課教師	阮氏清萍	**Instructor**	NGUYEN THI,THANH BINH
中文課名	銀行會計	**Course Name**	Bank Accounting
開課單位	會計系(四日)二A	**Department**	
修習別	選修	**Required/Elective**	Elective
學分數	3	**Credits**	3
課程目標	此一課程提供銀行會計原理及說明銀行法、票據法、公司法等相關法令，並介紹銀行實務之運作。主要內容包括銀行存款、票據交換、信用卡、放款等。	**Objectives**	This course provides accounting principle of bank. It introduces the related laws and decrees of banking law, bill law, corporation law, and to introduce operation of real bank. The main course includes following topics: bank deposit, bills exchange, credit card, and loan money.
教材	書籍：『銀行實務與會計』，三版，三民書局，五南文化書局 編者：蕭振幅	**Teaching Materials**	書籍：『銀行實務與會計』，三版，三民書局，五南文化書局 編者：蕭振幅
成績評量方式	期中考與期末考 60 % 平時測驗/作業&出席狀況 40 %	**Grading**	Midterm and Final Exam 60% Quizzes/Homework and Participation 40%
教師網頁			
教學內容	1.協助同學瞭解銀行的功用，特徵及發展的趨勢。 2.協助同學瞭解銀行的各種業務、學會各種業務的會計處理。 3.協助同學瞭解國內匯兌及國外業務，並學會其帳務處理、學會編製各種報表、能融會貫通，奠定將來就業的基礎。	**Syllabus**	1. Providing the knowledge of banking function, characteristics and developing trend. 2. Providing the knowledge of banking activities and how to handle the accounting activities. 3. Providing the knowledge of domestic as well as foreign exchange and how to design accounting reports, establishing a foundation for future job.

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