# 朝陽科技大學 097學年度第2學期教學大綱
# Accounting 會計學

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| 當期課號 | 3164 | Course Number | 3164 |
| 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<br>2. 使學生能熟悉會計的計算並應用在其他學科上<br>3. 使學生具保險金融從業人員之專業態度<br>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.<br>2. Enabling students to be familiar with calculation in accounting to be applied in other subjects.<br>3. Enabling students t to have professional attitudes of personnel in insurance and finance industry.<br>4. Serving as students' foundation of further study. |
| 教材 | 指定課本：會計學，吳嘉勳、華泰文化(第六版)<br>參考:會計學原理第九版 鄭丁旺、汪泱若、黃金發合著。 會計學-林有志 黃娟娟著,滄海圖書。 | Teaching Materials | Accounting |
| 成績評量方式 | 1.平時40%<br>2.期中30%<br>3.期末30% | Grading | 1.Class Participation 40%<br>2.Midterm 30%<br>3.Final Exam 30% |
| 教師網頁 | http://www.cyut.edu.tw/~suhui/index.htm | | |
| 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 statements, accounting assumptions, principles, debit and credit as well as accounts, etc |

尊重智慧財產權，請勿非法影印。