朝陽科技大學 098學年度第1學期教學大綱
Accounting 會計學

當期課號	1286	**Course Number**	1286
授課教師	陳輝格	**Instructor**	CHEN,HEY GER
中文課名	會計學	**Course Name**	Accounting
開課單位	保險金融管理系(四日)一B	**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	principles of accounting (Horngren & Harrison)陳育成、張允文、陳雪如編譯（華泰出版）	**Teaching Materials**	
成績評量方式	1.期中 30% 2.期末 30% 3.隨堂考試 40%	**Grading**	1.midterm 30% 2.final 30% 3.quiz 40%
教師網頁			
教學內容	介紹基本之會計觀念.以有助於學生能夠吸收社會一般之財務資訊.	**Syllabus**	The basic accounting concept will introduce in order to assist the students to learn the genernal financial information.

尊重智慧財產權，請勿非法影印。