朝陽科技大學 098學年度第1學期教學大綱
Accounting Principles 初級會計學

當期課號	2603	Course Number	2603
授課教師	黃雅鈴	Instructor	HUANG,YA LING
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)一B	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	1. principles of accounting (Horngren & Harrison)陳育成、張允文、陳雪如編譯（華泰出版）。 2. Wild, Larson, and Chiappetta,2008, Principles of Financial Accounting, 18th ed., McGram-Hill, Inc. 3. Weygandt, Kieso, and Kimmel. 2006. Financial Accounting, 5th ed., John Wiley & Sons, Inc. (劉敏欣與張中民譯，財務會計，台灣西書)。	Teaching Materials	1. principles of accounting (Horngren & Harrison)陳育成、張允文、陳雪如編譯（華泰出版）。 2. Wild, Larson, and Chiappetta,2008, Principles of Financial Accounting, 18th ed., McGram-Hill, Inc. 3. Weygandt, Kieso, and Kimmel. 2006. Financial Accounting, 5th ed., John Wiley & Sons, Inc. (劉敏欣與張中民譯，財務會計，台灣西書)。
成績評量方式	課堂作業 20% 期中考 30% 期末考 30% 出席 20% 註：成績評量將依學生上課表現進行調整。	Grading	Homework 20% Midterm Exam 30% Final Exam 30% Participation 20% Note: It will to modify with student's particpation in class.
教師網頁			
教學內容	透過課程講解、作業演練，從會計基本概念及借貸法則，到會計的循環，至各科目特殊交易的會計處理， 及至報表的編制、解讀等基本的會計領域，循序漸進引導學生進入會計世界，並使產生興趣。	Syllabus	This introductory accounting course assumes no prior academic knowledge of accounting. The purpose of this course is to introduce you to the concepts of financial accounting and its underlying assumptions. We will discuss the uses and limitations of financial statements. The emphasis of the class is on using accounting information in the evaluation of business performance and risk. The presentation will consist of moderately technical expositions of concepts and material, however, the primary focus will be that of the user, rather than the preparer of accounting information. Throughout the course we will illustrate applications of accounting principles with real examples.

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