

朝陽科技大學 098學年度第2學期教學大綱
Accounting Principles 初級會計學

當期課號	1395	Course Number	1395
授課教師	林國全	Instructor	LIN,KUOCHUAN GORDON
中文課名	初級會計學	Course Name	Accounting Principles
開課單位	會計系(四日)–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，以作為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	principles of accounting (Horngren & Harrison)陳育成、張允文、陳雪如編譯（華泰出版）	Teaching Materials	principles of accounting (Horngren & Harrison)陳育成、張允文、陳雪如編譯（華泰出版）
成績評量方式	Quizzes 40% Mid term 30% Final 30% Absence: -5%/day, Max.:-10%/Semester	Grading	Quizzes:40%, Midterm:30%, Final exam:30%, Absence: -5%/day, Max.:-10%/Semester
教師網頁	www.cyut.edu.tw/~kclin		
教學內容	介紹基本會計交易處理與財務報表編製，以作為日後研讀其他會計課程之基礎。	Syllabus	This is a fundamental course to introduce basic concepts of how to deal with accounting transactions and how to prepare financial statement.

尊重智慧財產權，請勿非法影印。