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)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	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	Quizs 40% Mid term 30% Final 30% Absence: -5%/day, Max.:-10%/Semester	**Grading**	Quizs: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，以作爲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 fiancial statement.

尊重智慧財產權，請勿非法影印。