朝陽科技大學 098學年度第2學期教學大綱
Relative Laws and Regulations on Certified Bookkeepers 記帳士相關法規

當期課號	1408	Course Number	1408
授課教師	盧昭君	Instructor	LU,CHAO CHUN
中文課名	記帳士相關法規	Course Name	Relative Laws and Regulations on Certified Bookkeepers
開課單位	會計系(四日)一C	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	協助學生考取記帳士執照，並能夠執業成爲記帳士。	Objectives	To help students pass the certified public bookkeepers examination and practice as a certified public bookkeeper.
教材	記帳相關法規概要 松根出版社 商業會計法 智勝出版社(參考用書) 記帳相關法規概要 志光教育文化出版社(參考用書)	Teaching Materials	Bookkeeps accounts the related laws and regulations outline Root publishing house Business entity accounting law Publish by Bestwise Co. Ltd. Bookkeeps accounts the related laws and regulations outline Sir publishing house
成績評量方式	期中考 30% 期末考 30% 作業及平時考等 40%	Grading	Mid Term 30% Final Exam 30% The homework and usually tests 40%
教師網頁			
教學內容	1.商業會計法之立法目的及其重點 2.商業會計事務處理相關規定 3.原始憑證及記帳憑證之法定處理程序 4.會計帳簿之設置與登載 5.資產負債之入帳基礎及損益計算 6.財務報表之編製與承認及相關罰責 7.記帳士相關法令之介紹	Syllabus	1.Legislation of goal business entity accounting law and key 2.Commercial accounting business processes the related stipulation 3.Underlying document and evidence for keeping account legal disposal procedure 4.Establishment of the accounting books with publishes 5.Recording of foundation and profit and loss computation property debt 6.Establishment and the acknowledgment the financial reporting and punish the responsibility related 7.Relative Laws and Regulations on Certified Bookkeepers

尊重智慧財產權，請勿非法影印。