

朝陽科技大學 099學年度第1學期教學大綱  
Accounting 會計學

當期課號	3006	Course Number	3006
授課教師	李杏美	Instructor	LEE,SHING MEI
中文課名	會計學	Course Name	Accounting
開課單位	財務金融系(四進)一A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	介紹會計資訊形成的過程，讓學生學習各種會計科目之處理方式，進而能編製完整且客觀的財務報表。	Objectives	Introduce the basic ideas of accounting, accounting cycle and the new vision of accounting in ROC and USA to lead the students establish the basic abilities to learn further.
教材	1.會計學新論(6/e)上冊,IFRS最新解析,林蕙真等著 2.財務會計,國際財務報導版本,2010(Donald E. Kieso, Jerry J. Weygandt, Paul D. Kimmel)	Teaching Materials	1.會計學新論(6/e)Volumn 1, IFRS edition 林蕙真等著 2.FINANCIAL ACCOUNTING,IFRS Edition,2010 (Donald E. Kieso, Jerry J. Weygandt, Paul D. Kimmel)
成績評量方式	期中考:30% 期末考:30% 小考:10% 作業:15% 出席:15%	Grading	Midterm exam:30% Final exam:30% Quiz:10% Homework:15% Participation:15%
教師網頁	-		
教學內容	第一週~第八週 Chapter 1 會計之基本概念 Chapter 2 會計循環(一)期中會計作業程序 Chapter 3 會計循環(二)期末會計作業程序 Chapter 4 買賣業會計 Chapter 5 會計資訊系統  第九週 期中考  第十週~第十七週  Chapter 6 現金與銀行存款 Chapter 7 應收款項 Chapter 8 存貨 Chapter 9 廠房設備 Chapter 10 遞耗資產與無形資產 第十八週 期末考	Syllabus	Week1~8 Chapter 1 Accounting Overview Chapter 2 Accounting Cycle(I)During the Accounting Period Chapter 3 Accounting Cycle(II)at the end of the Accounting Period Chapter 4 Accounting for Merchandising Operations Chapter 5 Accounting Information System  Week9 Midterm exam  Week10~17 Chapter 6 Cash and Bank Deposit Chapter 7 Accounting for Receivables Chapter 8 Inventories Chapter 9 Plant Assets Chapter 10 Natural Resources, and Intangible Assets  Week 18 Final exam

尊重智慧財產權，請勿非法影印。