朝陽科技大學 099學年度第2學期教學大綱
Accounting 會計學

當期課號	1198	Course Number	1198
授課教師	林國全	Instructor	LIN,KUOCHUAN GORDON
中文課名	會計學	Course Name	Accounting
開課單位	保險金融管理系(四日)一A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	1. 使學生具備會計簿記觀念，了解分錄、過帳、試算、調整、結帳、及決算報告之會計循環，並能閱讀財務報表，佐以重要財金時事的相關知識 2. 使學生能熟悉會計的計算並應用在其他學科上 3. 使學生具保險金融從業人員之專業態度 4. 可做爲學生未來進修之基礎	Objectives	1. Enabling students to have basic ideas of accounting and bookkeeping, understand entry, post, pilot calculation, adjustment, settlement and final account report accounting circulation and able to read financial reports along with knowledge on major current evens on finance. 2. Enabling students to be familiar with calculation in accounting to be applied in other subjects. 3. Enabling students t to have professional attitudes of personnel in insurance and finance industry. 4. Serving as students' foundation of further study.
教材	教材 會計學第4版，杜榮瑞・薛富井 蔡彥卿・林修葳 著，東華書局，2009	Teaching Materials	教材 會計學第4版，杜榮瑞・薛富井 蔡彥卿・林修葳 著，東華書局，2009
成績評量方式	成績評量方式 1.期中考25% 2.期末考25% 3.小考四次40% 4.出席10% 5.考試作弊學期總成績爲零	Grading	1.Mid-term 25% 2.Final 25% 3.Quizs 40% 4.Attendance 10% 5.No cheat in exams
教師網頁	www.cyut.edu.tw/~kclin		
教學內容	教學內容 財務報表與會計假設與原則、借貸觀念、會計各科目之介紹等	Syllabus	Introduction of financial statements, accounting assumptions, principles, debit and credit as well as accounts, etc

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