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	1216	Course Number	1216
授課教師	李秋燕	Instructor	LEE,CHIOU YANN
中文課名	會計學	Course Name	Accounting
開課單位	保險金融管理系(四日)一C	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	會計學，杜榮瑞等著，第4版，東華書局 會計學新論，李宗黎，林蕙真著，第6版，華泰書局	Teaching Materials	Accounting, 4th., ed., by Dr.Du.
成績評量方式	1.期中考及期末考各佔30% 2.3次平時測驗.出席狀況及學習態度佔40%	Grading	1.mid-term and final exams scores of 30% separately 2.in-class quizs and learning attitude of 40%
教師網頁			
教學內容	介紹企業基本交易事項之會計處理,包括應收款項.流動負債.長期負債.營業用資產及股東權益等.	Syllabus	Introductions of accouting principles of transactions include receivables, liabilities,operating assets as well as stockholders' equities.

尊重智慧財產權，請勿非法影印。