朝陽科技大學 099學年度第2學期教學大綱
Accounting Principles 初級會計學

當期課號	1281	**Course Number**	1281
授課教師	李秋燕	**Instructor**	LEE,CHIOU YANN
中文課名	初級會計學	**Course Name**	Accounting Principles
開課單位	會計系(四日)一A	**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, 賴炎卿編譯，東華書局發行 會計學理論與應用，林蕙真著 華泰書局發行	**Teaching Materials**	Accounting Principle by Wild
成績評量方式	test 40% Mid-Term 30% Final 30% 英文出題英文作答 中文出□中文或英文作答均可	**Grading**	test 40% Mid-Term 30% Final 30%
教師網頁			
教學內容	介紹有關應收款項.固定資產.流動負債.長期負債.公司會計之會計處理,及現金流量表之編製.	**Syllabus**	This course introduces how to deal with accounting transactions about receivables, fixed assets, liabilities, corporate accounting, and how to prepare the statement of cash flow.

尊重智慧財產權，請勿非法影印。