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|---|--|--|---------------------------|----------------------------|------------|
| 課程名稱 (course name) | 會計學概要 Introduction to Accounting | | | | |
| 開課系所班級 (dept. & year) | 通識教育中心 | 學分 (credits) | 3 | 規劃教師 (teacher) | 會計系 張瑞當 |
| 課程類別 (course type) | 必修 | 授課語言 (language) | 中文或英文 | 開課學期 (semester) | 上或下 |
| 課程簡述 (course description) | <p>本課程講授基本會計原理，重點在於基本會計觀念的培養與闡述會計對企業經營的重要性。主要議題包括借貸法則與會計循環、買賣業會計、資產負債與業主權益、基本財務報表編製與分析、成本觀念的介紹、成本制度的介紹與利量分析等。本課程非常適合非管理學院的學生，旨在協助學生瞭解最基本卻又很實用的會計知識與概念。</p> <p>This course will introduce the basic accounting principles with an emphasis on the development of basic accounting concepts and description of how accounting plays an important role in business management. Major topics include debit-credit rules and accounting cycle, accounting for the retailing industry, assets, liabilities, and owner's equity, basic preparation and analysis of financial statements, introduction of basic cost concepts, introduction of basic cost systems, and the cost-volume-profit (CVP) analysis, etc. This course is particularly suitable for students who are not registered in the College of Management. Students are going to learn some basic but very practical accounting knowledge and concepts.</p> | | | | |
| 先修課程 (prerequisites) | 無 | | | | |
| 課程目標與核心能力關聯配比(%) (relevance of course objectives and core learning outcomes) | | | | | |
| 課程目標 | course objectives | 核心能力 core learning outcomes | 配比 合計 100% | | |
| 1. 介紹基本的財務會計原則 | 1. Introduction of the basic financial accounting principles, | 人文素養 | 20% | | |
| 2. 傳授如何閱讀財務報表 | 2. Introduction of the knowledge of how to read financial statements, | 科學素養 | 20% | | |
| 3. 介紹基本的財報分析技巧 | 3. Introduction of the skills for financial statement analysis, and | 溝通能力 | 20% | | |
| 4. 介紹基本的成本觀念與相關分析 | 4. Introduction of the basic cost concepts and related cost analysis. | 創新能力 | 20% | | |
| | | 國際視野 | 20% | | |
| | | 社會關懷 | 0% | | |

課程目標之教學方法與評量方法
(teaching and assessment methods for course objectives)

教學方法 (teaching methods)

學習評量方式 (evaluation)

講授
習作

出席狀況 20%
測驗：期中 30%、期末 30%
作業 20%

授課內容 (單元名稱與內容、習作 / 考試進度、備註)
(course content and homework / tests schedule)

01. 企業與會計
02. 從會計恆等式到財務報表
03. 會計循環
04. 買賣業會計與存貨會計處理
05. 資產、負債與權益
06. 財務報表編製
07. 財務報表分析
08. 基本成本觀念介紹
09. 基本成本制度介紹
10. 成本、數量、利潤(利量)分析

教科書與參考書目 (書名、作者、書局、代理商、說明)
(textbook & other references)

會計學概要：依據最新 IFRS 及我國財務報告編製準則撰寫，杜榮瑞、薛富井、蔡彥卿、林修葺等著，2012，第四版，東華書局(台北市)。

課程教材 (教師個人網址請列在本校內之網址)
(teaching aids & teacher's website)

學校 e-campus
教師資訊網 <http://web.nchu.edu.tw/pweb/users/raychang>

課程輔導時間
(office hours)

另行公告