



課 綱 Course Outline
觀光暨休閒遊憩學系學士班

中文課程名稱 Course Name in Chinese	會計學原理(一)				
英文課程名稱 Course Name in English	Accounting Principle (I)				
科目代碼 Course Code	ACCT11600	班 別 Degree	學士班 Bachelor' s		
修別 Type	學程 Program	學分數 Credit(s)	3.0	時 數 Hour(s)	3.0
先修課程 Prerequisite					
課程目標 Course Objectives					
上學期會計學以討論財務會計為主。財務會計係提供有關企業之財務資訊，供投資或貸款之個人及機構做投資、貸款決定時之參考。由於企業經營中投資、貸款之活動非常頻繁，是以此類財務資訊之編制與解讀對健全營運甚為重要。					
系教育目標 Dept.'s Education Objectives					
1	培養具國際觀之觀光休憩專業人才 To Build a foundation of global perspective to prepare students for being managers on tourism, recreation and leisure industries.				
2	培養理論與本土實務兼備之觀光休憩人才 To Offer a program with an emphasis on management philosophy responsive to the Taiwanese business context for being managers on tourism, recreation and leisure industries.				
3	培養創新且優秀之觀光休憩人才 To Prepare students for being innovative and excellent managers on tourism, recreation and leisure industries.				
4	重視人格教育與培養服務精神 To Emphasis on personality education to develop services spirit.				
系專業能力 Basic Learning Outcomes				課程目標與系專業能力相關性 Correlation between Course Objectives and Dept.'s Education Objectives	
A	對觀光休閒遊憩產業有基本的認識 To Have a basic knowledge on tourism、recreation and leisure industries.			●	

B	具備邏輯思考、問題分析與解決的能力 Students will be able to identify, analyze and solve business problems with logical thinking.	●
C	具備領導、溝通協調與團隊合作的能力 Students will be able to demonstrate effective leadership, communication, coordination and teamwork skills.	
D	培養國際視野以及外語專業的能力 Students will be able to communicate in foreign languages and have an awareness of the global and cultural diversity issues.	○
E	善用資訊科技進行資訊蒐集、分析與統整 To Use of technology for information gathering, analysis and integration.	●
F	能了解觀光休憩相關政策與策略所需之專業能力 To Have professional abilities to appreciate tourism and leisure-related strategies and policies.	

圖示說明Illustration：● 高度相關 Highly correlated ○ 中度相關 Moderately correlated

課程大綱
Course Outline

1. 會計基本概念及理論體系。
2. 會計循環。
3. 財務報表之種類與編製。
4. 財務報表之分析。

資源需求評估（師資專長之聘任、儀器設備的配合．．．等）
Resources Required (e.g. qualifications and expertise, instrument and equipment, etc.)

1. 師資以有會計專長者為主。
2. 電腦等資訊設備

課程要求和教學方式之建議
Course Requirements and Suggested Teaching Methods

本科目除了閱讀教科書之外，並將要求同學多作習題，多參加課堂討論。希望同學能夠瞭解財務會計之理論與實務。

其他
Miscellaneous