朝陽科技大學 091學年度第2學期教學大綱
Advanced Accounting 高等會計學

當期課號	3580	Course Number	3580
授課教師	張淳堅	Instructor	CHANG,CHUN CHIEN
中文課名	高等會計學	Course Name	Advanced Accounting
開課單位	會計系(四進)三A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	長期股權投資之會計處理及合併報表之編製。	Objectives	This course prepares students developing a conceptual understanding in the area of business combinations, consolidated statements, and other specialized topics.
教材	Lecturing	Teaching Materials	In-class test, exams
成績評量方式	平時成績 40% Midterm 30% Final 30%	Grading	Quizes 40% Midterm 30% Final 30% (Participation Bonus as deemed necessary)
教師網頁			
教學內容	延續上學期的課程, 學習企業合併財務報表的編制, 外幣換算及合夥事業的會計處理等	Syllabus	To learn issues regarding consoliated financial statements, foreign currency transactions and partnerships.

尊重智慧財產權，請勿非法影印。