

朝陽科技大學 092學年度第1學期教學大綱  
Advanced Accounting 高等會計學

當期課號	6432	Course Number	6432
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(二進)四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	面授	Teaching Materials	Class discussion and illustration of selected items from end-of-chapter exercise and problems.
成績評量方式	課堂參與, 隨堂考 10% 小考 40% 期中考 25% 期末考 25%	Grading	Class participation & pop quizzes 10% Quiz 40% Midterm 25% Final 25%
教師網頁	-		
教學內容	長期股權投資之會計處理及合併報表之編製	Syllabus	To prepare students developing a conceptual understanding in the area of business combinations, consolidated statements, and other specialized topics.

尊重智慧財產權，請勿非法影印。