朝陽科技大學 092學年度第2學期教學大綱
Advanced Accounting 高等會計學

當期課號	2032	**Course Number**	2032
授課教師	楊維如	**Instructor**	YOUNG,WEI JU
中文課名	高等會計學	**Course Name**	Advanced Accounting
開課單位	會計系(四日)三B	**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	課堂講授	**Teaching Materials**	Class Literature
成績評量方式	Test 40% Bonus :review test 10% Mid-Term 30% Final 30%	**Grading**	Test 40% Bonus:review test 10% Mid-Term 30% Final 30%
教師網頁			
教學內容	1.Consolidated Statements 2.Froeign Currency Transaction 3.Reorganization 4.Partnership	**Syllabus**	1.Consolidated Statements 2.Froeign Currency Transactions and Translation 3.Reorganization 4.Partnership

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