

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

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|--------|---|--------------------|--|
| 當期課號   | 4212  | Course Number      | 4212   |
| 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(二日)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     | Lecturing with students' occasional participation | Teaching Materials | In-class test, exams   |
| 成績評量方式 | 平時成績 40% Midterm 30% Final 30%                    | Grading            | Quizzes 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 consolidated financial statements, foreign currency transactions and partnerships.   |

尊重智慧財產權，請勿非法影印。