

朝陽科技大學 095學年度第2學期教學大綱
Mergers & Acquisitions 企業併購

當期課號	7049	Course Number	7049
授課教師	李宗政	Instructor	LEE,CHUNG CHENG
中文課名	企業併購	Course Name	Mergers & Acquisitions
開課單位	企業管理系碩士班一A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	本課程旨在探討與企業併購攸關之研究課題。廣義而言，"企業併購"約略等同於"公司控制權市場"，包括"企業併購(狹義)"，"廠商間之股票購買要約"及"股東會委託書蒐購(徵求)"等相關企業活動。經由文獻中具代表性期刊論文之研習，期能提升同學們在此領域的專業知能，而能在職場上有所發揮。	Objectives	This course discusses business takeover in broader sense, hence, including merger proposals, tender offers, and proxy fights. The teaching objective of this course can be stated as follows: Through studying representative studies in the literature, it is hoped that students can sharpen their professional skills and apply them in career development.
教材	企業併購與重組 (Takeovers, Restructuring, and Corporate Governance) 吳青松 譯 J. Fred Weston, Mark L. Mitchell,	Teaching Materials	Takeovers, Restructuring, and Corporate Governance J. Fred Weston, Mark L. Mitchell, J. Harold Mulherin, Publisher: Prentice Hall Copyright: 2004
成績評量方式	期中書面報告40% 期末書面口試50% 平常成績10%	Grading	Term paper 40% Oral 50% Class participation 10%
教師網頁	-		
教學內容	本課程自財務觀點，探討企業併購的基本理論與發展趨勢，輔以個案討論，瞭解企業在從事併購的過程中，可能面臨的問題與解決方案。 1.接管程序 2.法律與管制架構 3.併購之會計處理 4.稅務規劃 5.策略流程 6.合併活動時機 7.價值評估方法 8.公司重組與撤資	Syllabus	The course will provide a broad overview of corporate mergers and acquisitions; an understanding of the conceptual framework and a review of the empirical evidence.

尊重智慧財產權，請勿非法影印。