朝陽科技大學 096學年度第1學期教學大綱
Advanced Accounting 高等會計學

當期課號	1344	**Course Number**	1344
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	Required: Advanced Accounting (9th edition) by Beams, Anthony, Clement and Lowensohn Suggested: 高等會計學新論(第三版) 林蕙真著 Advanced Accounting by Debra Jeter and Paul Chaney	**Teaching Materials**	Required: Advanced Accounting (9th edition) by Beams, Anthony, Clement and Lowensohn Suggested: 高等會計學新論(第三版) 林蕙真著
成績評量方式	課堂參與, 隨堂考 20% 小考 30% 期中考 25% 期末考 25%	**Grading**	Class participation & pop quizzes 20% Quiz 30% 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。