朝陽科技大學 098學年度第1學期教學大綱
Advanced Accounting 高等會計學

當期課號	1457	**Course Number**	1457
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	Required: Advanced Accounting (9th edition) by Beams, Anthony, Clement and Lowensohn Suggested: 高等會計學新論(最新版) 林蕙真著 Advanced Accounting by Debra Jeter and Paul Chaney	**Teaching Materials**	Required: Advanced Accounting (10th edition) by Beams, Anthony, Clement and Lowensohn Suggested: 高等會計學新論(最新版) 林蕙真著 Advanced Accounting by Debra Jeter and Paul Chaney
成績評量方式	課堂參與 50分 隨堂考 150分 小考 300分 期中考 250分 期末考 250分 總分 1000分	**Grading**	Class participation 50 points Pop quizzes 150 points Quizzes 300 points Midterm 250 points Final 250 points Total 1000 points
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。