

朝陽科技大學 098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 | 3223 | Course Number | 3223 |
| 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(四進)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 | 高等會計學 第五版 林蕙真著 | Teaching Materials | Advanced Accounting, 5th Edition, Hui-Jen Lin |
| 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。