朝陽科技大學 099學年度第2學期教學大綱
Advanced Accounting 高等會計學

當期課號	1319	**Course Number**	1319
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	Advanced Accounting, 10th Edition, Beams/Anthony/Clement/Lowensohn 高等會計學 第五版 林蕙真著	**Teaching Materials**	Advanced Accounting, 10th Edition, Beams/Anthony/Clement/Lowensohn Advanced Accounting, 5th Edition, Hui-Jen Lin
成績評量方式	平時成績 40% Midterm 30% Final 30% (暫定) 屆時將以"積分制"累積成績.	**Grading**	Quizes 40% Midterm 30% Final 30% (Participation Bonus as deemed necessary) *Only temporary measure. Grade will be determined by "accumulating system".
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 consoliated financial statements, foreign currency transactions and partnerships.

尊重智慧財產權，請勿非法影印。