

南台科技大學 95 學年度第 1 學期課程資訊

課程名稱	高等會計學（一）
課程編碼	A0D01701
系所代碼	A
開課班級	四技會資三甲
開課教師	何威德
學分	3.0
時數	4
上課節次地點	一 3 4 四 6 7 教室 S515
必選修	必修
課程概述	The 1990s witnessed a period of unparalleled growth in merger and acquisition activities in both the United States and in international markets, and the trend continues. These activities are all the extent of advanced accounting.
課程目標	The focus in this class is to let students know why firms prefer external over internal expansion options and how financial reporting reflects the outcome of these activities.
課程大綱	
英文大綱	Chapter 1 Business Combinations Chapter 2 Stock Investments-Investor Accounting and Reporting Chapter 3 An Introduction to Consolidated Financial Statements Chapter 4 Consolidation Techniques and Procedures Chapter 5 Intercompany Profit Transactions-Inventories Chapter 6 Intercompany Profit Transactions-Plant Assets Chapter 7 Intercompany Profit Transactions-Bonds
教學方式	課堂講授, 分組討論,
評量方法	自行設計測驗, 作業/習題練習, 課堂討論, 課程參與度(出席率),
指定用書	Advanced Accounting-9th
參考書籍	Advanced Accounting-9th (2006) Fischer South-Western (華泰代理) 高等會計學新論-第四版 民 95 林蕙真 劉嘉雯著 証業出版社
先修科目	必須先修習中級會計學
教學資源	
注意事項	
全程外語授課	
授課語言 1	
授課語言 2	
輔導考照 1	
輔導考照 2	

