



教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	高級會計學(上)		學年/學期 Academic Year/Semester		113/3				
課程名稱(英文) Course Name in English	Advanced Accounting (I)								
科目代碼 Course Code	ACCT11210	系級 Department & Year	學三	開課單位 Course-Offering Department	會計學系				
修別 Type	學程 Program	學分數/時間 Credit(s)/Hour(s)		3.0/3.0					
授課教師 Instructor	/陳家慧								
先修課程 Prerequisite	/*會計學原理(二)								

課程描述 Course Description

This course provides in-depth discussion of the financial accounting topics. It covers the issue of comprehensive study of business combinations, the equity, fair value and cost methods of accounting for investments in common stock, and consolidated financial statement. In addition this course explores accounting theory as applied to special problems such as segment and interim reporting, foreign transactions, derivatives and hedging activities. After finishing this course, students should be able to have the technical skills to complete consolidated financial statements.

課程目標 Course Objectives

旨在使同學瞭解編制合併財務報表的理論與方法。

系專業能力 Basic Learning Outcomes		課程目標與系專業能力相關性 Correlation between Course Objectives and Dept.'s Education Objectives
A	兼具理論與實務操作之專業知識，以具備解決問題能	●
B	具有充實之會計理論基礎與分析能力，使具備就業或升學之知識與潛能	●
C	具備資訊運用能力，熟悉相關會計處理流程	●
D	具備查核基本概念，能遵循查核準則進行基本查核程序	○
E	具有會計、審計與稅務整合能力	○
F	具備超然獨立及嚴格遵守會計專業倫理的道德勇氣	
G	具備基本外語能力	

圖示說明 Illustration : ● 高度相關 Highly correlated ○ 中度相關 Moderately correlated

授課進度表 Teaching Schedule & Content

週次 Week	內容 Subject/Topics	備註 Remarks
1	Introduction	6/30 (4~6)
2	Chapter 1: Business Combinations	6/30 (9~11)
3	Chapter 1: Business Combinations	7/1(4~6)

4	Chapter 2: Stock Investments-Investor Accounting and Reporting	7/2 (9~11)
5	Chapter 2: Stock Investments-Investor Accounting and Reporting	7/3 (4~6)
6	TEST I (CH1~2)	7/7 (4~6)
7	Chapter 3: An Introduction to Consolidated Financial Statements	7/7 (9~11)
8	Chapter 3: An Introduction to Consolidated Financial Statements	7/8 (4~6)
9	Chapter 4: Consolidation Techniques and Procedures	7/8 (9~11)
10	Chapter 4: Consolidation Techniques and Procedures	7/9 (4~6)
11	TEST II (CH3~4)	7/14 (4~6)
12	Chapter 5: Intercompany Profit Transactions-Inventories	7/14 (9~11)
13	Chapter 5: Intercompany Profit Transactions-Inventories	7/15 (4~6)
14	Chapter 6: Intercompany Profit Transactions-Plant Assets	7/15(9~11)
15	Chapter 6: Intercompany Profit Transactions-Plant Assets	7/16 (4~6)
16	Chapter 6: Intercompany Profit Transactions-Plant Assets	7/21 (4~6)
17	TEST III (CH5~6)	7/21(9~11)
18	彈性教學	7/22 (4~6)

教 學 策 略 Teaching Strategies

課堂講授 Lecture 分組討論 Group Discussion 參觀實習 Field Trip
 其他 Miscellaneous:

教 學 創 新 自 評 Teaching Self-Evaluation

創新教學 (Innovative Teaching)

問題導向學習 (PBL) 團體合作學習 (TBL) 解決導向學習 (SBL)
 翻轉教室 Flipped Classroom 磨課師 Moocs

社會責任 (Social Responsibility)

在地實踐 Community Practice 產學合作 Industy-Academia Cooperation

跨域合作 (Transdisciplinary Projects)

跨界教學 Transdisciplinary Teaching 跨院系教學 Inter-collegiate Teaching

業師合授 Courses Co-taught with Industry Practitioners

其它 other:

學期成績計算及多元評量方式 Grading & Assessments

配分項目 Items	配分比例 Percentage	多元評量方式 Assessments						
		測驗 會考	實作 觀察	口頭 發表	專題 研究	創作 展演	卷宗 評量	證照 檢定
平時成績(含出缺席) General Performance (Attendance Record)	25%							出席、課堂練習
期中考成績 Midterm Exam	50%	✓						
期末考成績 Final Exam	25%	✓						
作業成績 Homework and/or Assignments								
其他 Miscellaneous (_____)								

評量方式補充說明
Grading & Assessments Supplemental instructions

教科書與參考書目 (書名、作者、書局、代理商、說明)

Textbook & Other References (Title, Author, Publisher, Agents, Remarks, etc.)

Textbook:

Advanced Accounting 13/e written by Floyd A. Beams, Joseph H. Anthony, Bruce Bettinghaus and Kenneth A. Smith (華泰文化)

課程教材網址(含線上教學資訊,教師個人網址請列位於本校內之網址)
Teaching Aids & Teacher's Website (Including online teaching information.
Personal website can be listed here.)

其他補充說明 (Supplemental instructions)

1. 請同學務必尊重智慧財產權觀念，不得非法影印。
2. 教師保留修改教學進度之權利；教學進度得視同學吸收狀況酌予調整。