

管院學士班課程大綱

BA/BBA Program Syllabus

系所 Department	會計與資訊科技學系 Accounting & Information Technology		必選修 compulsory/elective	必修 Compulsory
課程名稱 Course title	高級會計學（二） Advanced Accounting II		學分數 Credit(s)	3
學年/學期 academic year/Semester	114-2 學期 Spring semester 2026		上課地點 Classroom	管理學院 創新大樓 162
講授教師 Instructor	鍾宇軒 Yu-Hsuan Chung		上課時間 Time	Monday, 4:10 PM~7:00 PM
教師辦公室&諮詢時間 Instructor office number & office hour	M469 (by appointment)	教師聯絡資訊 Instructor Contact	Phone:#34518 Email: jerome@ccu.edu.tw	
助教 Teaching assistant	劉泓彰 (會資碩二)	助教 聯絡資訊 TA contact	Email:	
先修課程 Pre-requisite courses	初級會計學、中級會計學、高級會計學(一)			
課程目標 Course Objective	<ul style="list-style-type: none">● Prepare consolidation workpapers of changing in Ownership Interests.● Explain an overview of Indirect and Mutual Holdings.● Describe subsidiary Preferred Stock, Consolidated Earnings per Share, and Consolidated Income Taxation.● Understand Derivatives and Foreign Currency.● Explain the use of foreign currency exchange rate and recognize the foreign currency denominated transactions.● Translate and remeasure financial statements of a foreign business entity into NTW dollars.			
AACSB 學習品質保證學習目標 Assurance of Learning (AOL) Learning goals *請先選填為主要或次要學習目標(Major or minor learning goal)，再選擇對應之學習目標				
主要學習目標 Major learning goal 目標 4：全球視野 LG4:Global Perspectives	選擇一個項目。 選擇一個項目。		選擇一個項目。 選擇一個項目。	
教材 Teaching materials	<ul style="list-style-type: none">● 自編講義● Lin, Hwey-Jane and Chiawen Liu，Advanced Accounting，2024。 (林蕙真與劉嘉雯，高等會計學理論與應用(全一冊)，2024，証業出版/華泰文化。)			

網址 Course website				
教科書/參考書 Textbooks/Reference	<ul style="list-style-type: none"> ● Lin, Hwey-Jane and Chiawen Liu , Advanced Accounting , 2025 。 (林蕙真與劉嘉雯，高等會計學新論(10 版，上冊)，2025，証業出版/華泰文化) ● Lin, Hwey-Jane and Chiawen Liu , Advanced Accounting , 2022 。 (林蕙真與劉嘉雯，高等會計學新論(9 版，下冊)，2022，証業出版/華泰文化) ● IFRSs (Approved by in Financial Supervisory Commission) <ul style="list-style-type: none"> ■ International Financial Reporting Standards (IFRS) ■ International Accounting Standards(IASs) ■ International Financial Reporting Interpretations Committee (IFRICs) ■ Interpretations Committee Interpretations(SICs) 			
評量方式(請填百分比) Assessment	課堂參與 Participation	10%	個案討論 Case study	%
	作業 Homework	%	專題 Project	%
	小考 Quiz	15%	其他 1 other ()	%
	期中考 1 Midterm 1	25%	其他 2 other ()	%
	期中考 2 Midterm 2	25%	其他 3 other ()	%
	期末考 Final	25%	其他 4 other ()	%
其他說明 Other description	<ul style="list-style-type: none"> ● 本課程為一學年之延續課程，修課學生「應」自行複習及回顧前一學期(高級會計學(一))之課程內容，以作為本學期課程之基礎。 ● Lecture and in-class discussion. ● Students are expected to regularly attend courses and to actively participate in class. If students are absent, it is the responsibility to contact a classmate to let the lecture obtain missed information. ● In order to maximize your learning and to receive credit for your classes, you must attend at least 80% of classes. Missing classes will impede your progress. ● The student is expected to treat the instructor and his/her classmates with respect. The course grade will be based on a mid-term examination, a final examination, and class presentation, assignments and class participation. Missed tests will count as zero unless the instructor authorizes absence in advance. ● My objective of grades evaluation is to treat all students fairly. To ascertain that students understand the material covered in each chapter, students have some quizzes, midterm exam and final exam. Attendance for scheduled exams or quizzes is mandatory. The exams and quizzes are intended to measure your command of the subject matter. 			

課程規劃表 Course Schedule

週次 week	日期 Date	內容 Description	教材章節 Textbook	其他說明 Remark
1.	02/23	課程簡介/ Changes in Ownership	8	
2.	03/02	Changes in Ownership	8	
3.	03/09	Indirect and Mutual Holdings	9	小考
4.	03/16	Indirect and Mutual Holdings	9	
5.	03/23	Midterm Exam I		8/9 章
6.	03/30	Subsidiary Preferred Stock, Consolidated Earnings per Share, and Consolidated Income Taxation	10	
7.	04/06	校際活動 (停課)		
8.	04/13	Subsidiary Preferred Stock, Consolidated Earnings per Share, and Consolidated Income Taxation	10	
9.	04/20	Accounting for Derivatives and Hedging Activities	12	小考
10.	04/27	Accounting for Derivatives and Hedging Activities	12	
11.	05/04	Midterm Exam II		10/12 章
12.	05/11	Derivatives and Foreign Currency	13	
13.	05/18	Derivatives and Foreign Currency	13	
14.	05/25	Foreign Currency Financial Statements	14	小考 課程時間可能調整
15.	06/01	Foreign Currency Financial Statements	14	課程時間可能調整
16.	06/08	Final Exam		13/14 章
17.	06/15	彈性教學		
18.	06/22	彈性教學		

*** This syllabus is a guide to provide an overview of this course and its requirements. However, the instructor may modify the syllabus during the semester, depending on course progress and students' effective learning needs. Any changes in the syllabus will give advanced notice to students. ***