

# 管院博士班課程大綱

## Ph.D. Program Syllabus

2020.06.05 修訂

系所 Department	會計與資訊科技學系博士班 Accounting & Information Technology	必選修 compulsory/elective	必修 Compulsory
課程名稱 Course title	Financial Accounting Seminar 高等財務會計研究	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
講授教師 Instructor	Yu-Hsuan Chung 鍾宇軒	上課時間 Time	Wednesday, 9:00AM~12:00PM
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		助教 聯絡資訊 TA contact	Email:
先修課程 Pre-requisite courses			
課程目標 Course Objective	This course mainly covers financial accounting theory and research issues in selected empirical financial accounting research papers from top accounting journals in related interesting topical areas. This course is designed to help Ph.D. program students familiarize with these selected lines of financial accounting literature and develop their critical thinking skills for understanding academic research work. The value of the class to students will depend very much on the level of discussions engaged by all participants.		

### 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 1：知識整合 <b>LG1:Knowledge Integration</b>	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	High-Quality Accounting Journal and Literature Papers	
網址 Course website		

教科書/參考書 Textbooks/Reference	Scott W. R., Financial Accounting Theory, Pearson (滄海書局 代理) 金成隆，陳美惠，2020，高等財務會計研究—理論與實證(第三版)，滄海書局			
評量方式(請填百分比) Assessment	課堂參與 Participation	20%	個案討論 Case study	%
	作業 Homework	%	專題 Project	40%
	小考 Quiz	%	其他 1 other ( )	%
	期中考 Midterm	%	其他 2 other ( )	%
	期末考 Final	%	其他 3 other ( )	%
	報告 Presentation	40%	其他 4 other ( )	%
其他說明 Other description	<ul style="list-style-type: none"> <li>● Lecture and in-class discussion.</li> <li>● 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.</li> <li>● The student is expected to treat the instructor and his/her classmates with respect. The course grade will be based on a final project, class presentation, assignments and class participation.</li> <li>● 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 journal paper for presentation and do a final project.</li> </ul>			
<p><b>Selection papers</b></p> <ul style="list-style-type: none"> <li>● the assigned student, following the class schedule, to prepare and deliver a PowerPoint presentation of an assigned paper in class and other students are expected to have read before the assigned reading and be ready to discuss them during class.</li> <li>● We will allocate about 120 minutes for every paper presentation and discussion.</li> </ul> <p><b>Writing a term paper in the archival area</b></p> <ul style="list-style-type: none"> <li>● Financial accounting related issues</li> <li>● Research proposal (<i>introduction, literatures review, and hypothesis development</i>)</li> <li>● Pilot study (small-scale preliminary study) or Business and management articles related to financial accounting</li> </ul>				