

管院碩士班(含碩專班)課程大綱

MS/MA Program Syllabus

系所 Department	會資所 AIT		必選修 compulsory/elective	必修 Compulsory
課程名稱 Course title	Advanced Financial Accounting Theory 高等財務會計理論		學分數 Credit(s)	3
學年/學期 academic year/Semester	115-1 學期 Fall semester 2026		上課地點 Classroom	管理學院 創新大樓 383
講授教師 Instructor	Yu-Hsuan Chung 鍾宇軒		上課時間 Time	Tuesday, 1:10PM ~4:00PM
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 the textbook and selected empirical financial accounting research papers form top accounting journals in related interesting topical areas. This course is designed to help master program students familiarize with these selected lines of financial accounting literature and develop their critical thinking skills for evaluating 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 LG1:Knowledge Integration	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	● 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 ● 會計與財務文獻			
網址 Course website				

教科書/參考書 Textbooks/Reference	Scott W. R., 2020. Financial Accounting Theory, Pearson (滄海書局 代理)			
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	%	期末報告 Project	30%
	小考 Quiz	%	其他 1 other ()	%
	期中考 Midterm	%	其他 2 other ()	%
	期末考 Final	25%	其他 3 other ()	%
	報告 Presentation	25%	其他 4 other ()	%
其他說明 Other description	● 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 final exam and project, class presentation, assignments and class participation. ● 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 papers for presentation, final exam, and doing a project.			

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.	09/08	課程介紹/會計研究的資源 CH1: Introduction (緒論)	1	
2.	09/15	CH2: Decision Usefulness and Efficient Securities Markets (決策有用性與效率市場)	2	
3.	09/22	CH2: Decision Usefulness and Efficient Securities Markets (決策有用性與效率市場) CH3: Relevance of Accounting Information (資訊觀點)	2/3	
4.	09/29	CH4: Measurement Applications (衡量觀點) Journal Paper: TBA	4	
5.	10/06	CH5: Positive Accounting Theory (實證性會計理論) Journal Paper: TBA	5	
6.	10/13	CH6: Executive Compensation(獎勵契約) Journal Paper: TBA	6	
7.	10/20	CH7: Debt Contracts (債務契約) Journal Paper: TBA	7	
8.	10/27	CH8: Earnings Quality I (盈餘品質(一)) Journal Paper: TBA	8	
9.	11/03	CH8: Earnings Quality I (盈餘品質(一)) Journal Paper: TBA	8	
10.	11/10	CH9: Earnings Quality II (盈餘品質(二)) Journal Paper: TBA	9	
11.	11/17	CH8: Earnings Quality II (盈餘品質(二)) Journal Paper: TBA	9	
12.	11/24	CH10: An Analysis of Conflict (資訊中介) Journal Paper: TBA	10	
13.	12/01	CH11: Standard Setting (準則設定) Journal Paper: TBA	11	
14.	12/08	Journal Paper: TBA		
15.	12/15	Final Exam		
16.	12/22	期末報告討論週		
17.	12/29	Project Presentation and Discussion		
18.	01/05	Project Presentation and Discussion		

***** 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. *****