管院博士班課程大綱
Ph.D. Program Syllabus

2026.08.04 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	高等會計資訊系統研究	學分數 Credit(s)	3
課號 Course Code	5268119	全英文授課 English Taught (EMI)	是(Yes)
學年/學期 academic year/Semester	115-1	上課地點 Classroom	R383
講授教師 Instructor	黃妍恆 Judy Huang	上課時間 Time	星期一 13:10~16:00
教師辦公室&諮詢時間 Instructor office & office hour	星期三 上午 10 點~12 點	教師聯絡資訊 Instructor Contact	Phone: #34516 Email: judyyenhn@ccu.edu.tw
助教 Teaching assistant	—	助教 聯絡資訊 TA contact	Email: —
先修課程 Pre-requisite courses	—		
學習目標 Learning Objective	Upon completion of this course, students should be able to: 1. Gain a comprehensive map of the major topics in Accounting Information Systems (AIS) research. 2. Through the 3-page summary writing exercise for each theme's theoretical-paper week, learn to closely read and dissect a theoretical paper's core argument, theoretical tradition, and how it is applied within the AIS literature. 3. Through the full paper presentation for each theme's empirical-paper week, learn to systematically deconstruct an empirical study's research question, theoretical foundation, methodology, findings, and limitations, and offer critical commentary. 4. Through producing a preliminary research proposal at midterm and an in-depth systematic literature review (SLR) or complete research proposal at the end of the semester, learn how to move from a theoretical gap toward developing a research proposal with genuine scholarly contribution potential, suitable for submission to AIS-related journals or conferences.		
課程概述 Course Descriptions	This course is designed for Ph.D. students interested in conducting research projects on Accounting Information Systems (AIS). The course is organized around **six themes** spanning the AIS research landscape: (1) Theoretical Paradigms and Methodology in AIS Research; (2) Information Technology (IT) Governance; (3) Internal Control and Fraud; (4) Continuous Auditing and IT Auditing; (5) Information Security Management; and (6) Design and Implementation Issues of		

<table>
<tr><td></td><td colspan="4">AIS. Each theme spans two weeks — a theoretical-paper week followed by an empirical-paper week.

Each student is expected to pick up at least ONE theme of particular interest, deepen the theoretical foundation readings in that theme, and — building on their preliminary research proposal— produce either a full research proposal or a more complete/in-depth systematic literature review (SLR) or as their final report, with a strong preference for topics connecting to IT Governance and Auditing.</td></tr>
<tr><td colspan="5">對應 AOL 職能素養(AOL Competency)</td></tr>
<tr><td colspan="3">職能素養 3(Competency 3): 研究技巧 Research Skills</td><td colspan="2">職能素養 2(Competency 2): 教學培訓 Training in Teaching</td></tr>
<tr><td>課程類別
Course Attributes</td><td colspan="4">☐人文關懷課程(Humanities Caring) ☐競賽專題課程(Competition)
☐問題導向課程(Problem-solving) ☑專題導向課程(Project-based)
☐實作課程(Practice-based) ☐總整課程(Capstone)</td></tr>
<tr><td>教材編選
Teaching materials</td><td colspan="4">☑自製簡報(self-made PPTs) ☐課程講義(Teaching Notes)
☐自編教科書(self-made textbooks) ☐教學程式(programming)
☐自製教學影片(self-made video) ☐其他(Others)</td></tr>
<tr><td>教學資源
Teaching Resources</td><td colspan="4">☑課程網站(Website) ☐實習網站(Intern Web)
☐教材電子檔供下載(Downloadable Files)</td></tr>
<tr><td>教科書/參考書
Textbooks/References</td><td colspan="4">—</td></tr>
<tr><td rowspan="3">評量方式(請填百分比)
Assessment</td><td>作業</td><td>24%</td><td>期末報告</td><td>36%</td></tr>
<tr><td>課堂報告</td><td>24%</td><td>保留分</td><td>4%</td></tr>
<tr><td>期中報告</td><td>12%</td><td></td><td></td></tr>
<tr><td>其他說明
Other description</td><td colspan="4">Performance in the course will be assessed via a combination of the following:

1. For each theme's theoretical-paper week, students submit a 3-page theory summary covering the core theoretical argument, its origin/tradition, and how it is used in the assigned AIS literature. Across the six themes, this results in six 3-page summaries over the semester, worth 24% of your grade in total. <u>The reading list will be provided in the second-class meeting.</u>
2. For each theme's empirical-paper week, the assigned student(s) will lead a full paper presentation — covering research questions, theoretical grounding, method, findings, and critique — followed by class discussion. Active participation in weekly seminar discussions is also expected of all students. Worth 24% of your grade. <u>The reading list will be provided in the second-class meeting.</u>
3. A preliminary research proposal on students' topic of interest within Accounting Information Systems research, better with a preference for</td></tr>
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	topics connecting to **IT Governance and Auditing**. At this stage, the proposal should at minimum articulate the research motivation, an initial literature review, and a tentative research question/direction. **Due: 11/2 (Week 9)**. Worth **12%** of your grade. 4. Students choose one of the following two formats, building on their preliminary research proposal: ○ **(a) A completed research proposal**, including motivation, literature review, hypotheses/propositions, research method, and (where applicable) anticipated data analysis and implications. ○ **(b) An in-depth Systematic Literature Review** on their chosen topic, synthesizing the theoretical and empirical landscape and identifying research gaps; or **Due: 12/21 (Week 16)**. This is an individual project and will be worth **36%** of your grade. 5. The instructor reserves **4%** (+ or −) of your total grade on your "interactions" with the instructor and your classmates. I expect that you will treat your instructor and your classmates with proper manners (professionally). The basic accounting information system issues will not be covered/lectured in this course. However, the following book will provide sufficient background for those lacking foundational knowledge of accounting information systems: *Accounting Information Systems* (15th Ed./Global Ed.), Marshall B. Romney/Paul John Steinbart/Scott L. Summers/David A. Wood, 2021, Pearson, ISBN: 978-1292353371.

課程規劃表 Course Schedule (Tentative)

週次 week	日期 Date	內容 Description	教材章節 Textbook	其他說明 Remark
1.	9/7	Course overview	—	Syllabus & Course Outline
2.	9/14	Theme 1 (1): AIS Research Paradigm and Methodology	—	Three-page theoretical paper summary
3.	9/21	Theme 1 (2): AIS Research Paradigm and Methodology	—	Empirical study report
4.	9/28	—	—	—
5.	10/5	Theme 2 (1): IT Governance – theory	—	Three-page theoretical paper summary
6.	10/12	Theme 2 (2): IT Governance – empirical study	—	Empirical study report
7.	10/19	Theme 3 (1): Internal Control and Fraud – theory	—	Three-page theoretical paper summary
8.	10/26	—	—	—
9.	11/2	Theme 3 (2): Internal Control and Fraud – empirical study Midterm: Initial Research Proposal	—	Empirical study report
10.	11/9	Theme 4 (1): Continuous Auditing and IT Auditing – theory	—	Three-page theoretical paper summary
11.	11/16	Theme 4 (2): Continuous Auditing and IT Auditing – empirical study	—	Empirical study report
12.	11/23	Theme 5 (1): Information Security Management – theory	—	Three-page theoretical paper summary
13.	11/30	Theme 5 (2): Information Security Management –empirical study	—	Empirical study report
14.	12/7	Theme 6 (1): Design and Implementation Issues of AIS – theory	—	Three-page theoretical paper summary
15.	12/14	Theme 6 (2): Design and Implementation Issues of AIS – empirical study	—	Empirical study report
16.	12/21	Final: Completed Research Proposal or Systematic Literature Review Report	—	—
17.	12/28	Self-learning week	—	—
18.	1/4	Self-learning week	—	—