

管院碩士班(含碩專班)課程大綱

MS/MA Program Syllabus

2020.06.04 修訂

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		109-2 學期 Spring semester 2021		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		Scott W. R., 2020. Financial Accounting Theory, Pearson (滄海書局 代理)					
網址 Course website							

教科書/參考書 Textbooks/Reference	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	30%
	小考 Quiz	%	其他 1 other ()	%
	期中考 Midterm	%	其他 2 other ()	%
	期末考 Final	30%	其他 3 other ()	%
	報告 Presentation	20%	其他 4 other ()	%
其他說明 Other description	<ul style="list-style-type: none"> ● 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 final 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.	02/23	課程介紹/會計研究的資源 CH1: Introduction	1	
2.	03/02	CH2: Accounting under ideal conditions	2	
3.	03/09	CH3: The Decision Usefulness Approach to Financial Reporting Journal Paper: TBA	3	
4.	03/16	CH4: Efficient Securities Markets Journal Paper: TBA	4	
5.	03/23	CH5: The Value Relevance of Accounting Information Journal Paper: TBA	5	
6.	03/30	CH6: The Measurement Approach to Decision Usefulness Journal Paper: TBA	6	
7.	04/06	CH7: Measurement Applications Journal Paper: TBA	7	
8.	04/13	CH8: The Efficient Contracting Approach to Decision Usefulness Journal Paper: TBA	8	
9.	04/20	CH9: An Analysis of Conflict Journal Paper: TBA	9	
10.	04/27	CH9: An Analysis of Conflict Journal Paper: TBA	9	
11.	05/04	CH10: Executive Compensation Journal Paper: TBA	10	
12.	05/11	CH10: Executive Compensation Journal Paper: TBA	10	
13.	05/18	CH11: Earnings Management Journal Paper: TBA	11	
14.	05/25	CH11: Earnings Management Journal Paper: TBA	11	
15.	06/01	CH12: Standard Setting: Economic Issues Journal Paper: TBA	12	
16.	06/08	CH13: Standard Setting: Political Issues Journal Paper: TBA	13	
17.	06/15	Final Exam		
18.	06/22	Final 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. *****