



課 網 Course Outline
會計學系碩士班

中文課程名稱 Course Name in Chinese		金融商品會計			
英文課程名稱 Course Name in English		Accounting for Financial Instruments			
科目代碼 Course Code		MACT50100	班 別 Degree	碩士班 Master' s	
修別 Type	選修 Elective	學分數 Credit(s)	3.0	時 數 Hour(s)	3.0
先修課程 Prerequisite					
課程目標 Course Objectives					
系教育目標 Dept.' s Education Objectives					
1	培養多元視野之中高階會計人才				
2	培養兼具會計理論與實務之專業人才				
3	培養具溝通及分析能力之會計專業人才				
系專業能力 Basic Learning Outcomes				課程目標與系專業能力相關性 Correlation between Course Objectives and Dept.' s Education Objectives	
A	具備理論與實務之專業能力			●	
B	具有充實之會計理論與分析能力			●	
C	兼具其他管理領域之整合能力			○	
圖示說明Illustration：● 高度相關 Highly correlated ○中度相關 Moderately correlated					
課程大綱 Course Outline					
Course Objectives: Financial instruments are the main tools of investing, financing and hedging activities for business. The topics of how to disclosure the information about financial instruments hold by business are important for investors, creditor, managers, auditors, and analysts etc.. This course introduces students the characteristics of financial instruments and compares the general accepted					

accounting principles for financial instruments in USA, Taiwan, and international financial reporting standards. To encourage active learning, each student is required to present on assigned topics and enthusiastically discuss in each class.
資源需求評估（師資專長之聘任、儀器設備的配合．．．等） Resources Required (e.g. qualifications and expertise, instrument and equipment, etc.)
課程要求和教學方式之建議 Course Requirements and Suggested Teaching Methods
Class Topics: Overview of Financial Instruments Financial Instruments Valuation Financial Instruments Disclosure and Presentation Financial Recognition and Measurement Characteristics of Derivative Instruments and Hedging Accounting for Derivative Instruments Accounting for Hedging Activities Comparison of GAAP of USA, Taiwan and International Accounting Standards
其他 Miscellaneous
Textbook: Required: FASB, SFAS No. 105, Disclosure of Information about Financial Instruments with Off-Balance-Sheet Risk and Concentrations of Credit Risk, 1990. FASB, SFAS No. 107, Disclosures about Fair Value of Financial Instruments, 1991. FASB, SFAS No. 119, Disclosure about Derivative Financial Instruments and Fair Value of Financial Instruments, 1994. FASB, SFAS No. 133, Accounting for Derivative Instruments and Hedging Activities, 1998. FASB, SFAS No. 137, Accounting for Derivative Instruments and Hedging Activities-Deferral of the Effective Date of FASB Statement No. 133-an amendment of FASB Statement No. 133, 1999. FASB, SFAS No. 138, Accounting for Certain Derivative Instruments and Certain Hedging Activities-an amendment of FASB Statement No. 133, 2000. FASB, SFAS No. 149, Amendment of Statement 133 on Derivative Instruments and Hedging Activities, 2003. IASB, IAS 32, Financial Instruments: Disclosure and Presentation, 1996. IASB, IAS 39, Financial Instruments: Recognition and Measurement, 2001 Stephen B. Gyan, Financial Instruments and Institutions: Accounting and Disclosure Rules, 2002. 會計研究發展基金會，財務會計準則公報第27號，金融商品之揭露，1997。 會計研究發展基金會，財務會計準則公報第33號，金融資產之移轉及負債消滅計處理，2003。 會計研究發展基金會，財務會計準則公報第34號，金融商品之會計處理準則，2003。 Recommended: Mark A. Trombley, Accounting for Derivatives and Hedging, 2003.