



課 綱 Course Outline

會計學系碩士班

中文課程名稱 Course Name in Chinese	行為會計學				
英文課程名稱 Course Name in English	Behavioral Accounting				
科目代碼 Course Code	MACT52910	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					
<p>The objective of behavioral accounting is to understand, explain, and predict human behavior in accounting situations or contexts. Behavioral accounting takes into account key decision-makers' experience and incentives as part of the evaluation of a company. It also examines how accounting practices and processes, in turn, affect the behavior and processes of personnel working in a company.</p> <p>The course is designed to expose students to a selection of behavioral and experimental research in accounting, auditing and taxation. Students should leave this course with a basic knowledge of behavioral research and be better able to create, analyze, and critique such research. This course may also help students identify a dissertation topic.</p>					
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					
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The course topics include behavioral and experimental research in accounting, auditing and taxation from top journal papers published in recent years. The readings for this course include a subset of the behavioral accounting literature in accounting, auditing and taxation.	
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.)	
教科書： 國內、外會計學術期刊 參考書： Fred N. Kerlinger, & Howard B. lee, Foundations of Behavioral Research, Fourth Edition, Earl McPeck	
課程要求和教學方式之建議 Course Requirements and Suggested Teaching Methods	
其他 Miscellaneous	