



課 綱 Course Outline

會計學系碩士班

中文課程名稱 Course Name in Chinese	會計審計專題研討				
英文課程名稱 Course Name in English	Seminar on Financial Accounting and Auditing Issues				
科目代碼 Course Code	MACT52950	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	財務會計理論/高等審計學				
課程目標 Course Objectives					
Accounting and auditing have a great impact on a firm' s financial reporting process. Nowadays, business environment change rapidly and financial reporting continue to evolve. Under these circumstances, it is crucial to understand the underlying accounting and auditing theories. Therefore, this course aims to introduce important topics in accounting and auditing. The overall course design tries to be interesting and brainstorming. This should help students to independently work on a research paper and link theories to practices.					
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					
To introduce the research paper including the following sections: 1.Introduction 2.Literature Review and Hypothesis Development					

3. Research Design
4. Empirical Analysis
5. Conclusion
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
請見教學計劃表。
其他 Miscellaneous