國立東華大學

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

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.
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.

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

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 McPeek
課程要求和教學方式之建議 Course Requirements and Suggested Teaching Methods
其他 Miscellaneous