



課 綱 Course Outline
會計學系學士班

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		ACCT31710	班 別 Degree	學士班 Bachelor' s	
修別 Type		學程 Program	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	培養結合理論與實務之會計專業人才				
2	培養多元視野之會計專業人才				
3	專業與品德並重				
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	兼具理論與實務操作之專業知識，以具備解決問題能			●	
B	具有充實之會計理論基礎與分析能力，使具備就業或升學之知識與潛能			●	
C	具備資訊運用能力，熟悉相關會計處理流程			○	
D	具備查核基本概念，能遵循查核準則進行基本查核程序				
E	具有會計、審計與稅務整合能力			●	
F	具備超然獨立及嚴格遵守會計專業倫理的道德勇氣				
G	具備基本外語能力			○	
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 the business.

The topics of how to disclose the information about financial instruments held by business are important for investors, creditors, 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.)

麥克風、電腦、投影設備。

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.

IASC, IAS 32, Financial Instruments: Disclosure and Presentation, 1996.

IASC, 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.