



教學計劃表 Syllabus

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| 課程名稱(中文) Course Name in Chinese | 財務會計準則研討 | | 學年/學期 Academic Year/Semester | 112/2 | |
| 課程名稱(英文) Course Name in English | Seminar on Financial Accounting Standards | | | | |
| 科目代碼 Course Code | MACT52900 | 系級 Department & Year | 碩士 | 開課單位 Course-Offering Department | 會計學系 |
| 修別 Type | 選修 Elective | 學分數/時間 Credit(s)/Hour(s) | 3.0/3.0 | | |
| 授課教師 Instructor | /姚維仁 | | | | |
| 先修課程 Prerequisite | | | | | |
| 課程描述 Course Description | | | | | |
| The class discussions will be cantered around one papers each session. A brief handout of your presentation should be distributed to the class at the start of class. I also plan to distribute a list of topics and papers that we will not cover in the class. The objective is two folds. First, the financial accounting area is vast and I had to make choices regarding what should and should not be discussed at the class. Second, the list is a good starting point to probe further into any of the areas covered, should you be interested in pursuing those areas for a term paper or a thesis. | | | | | |
| 課程目標 Course Objectives | | | | | |
| 期使學生認識財務會計準則涵意，並進而熟悉準則制定之相關理論根據。本課程較適合想瞭解財務會計理論之會計系學生。 | | | | | |
| 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 | | | ● | |
| C | 兼具其他管理領域之整合能 | | | ○ | |
| 圖示說明Illustration：● 高度相關 Highly correlated ○ 中度相關 Moderately correlated | | | | | |
| 授課進度表 Teaching Schedule & Content | | | | | |
| 週次Week | 內容 Subject/Topics | | | 備註Remarks | |
| 1 | 2/23 課程介紹 Semester beginning | | | | |
| 2 | 3/01 IFRS v.s. Reporting Quality Barth, M., W. Landsman, and M. Lang. 2008. International accounting standards and accounting quality. Journal of Accounting Research 46: 467 - 498. | | | | |

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| 3 | 3/08 IFRS v.s. Fair Value Accounting Christensen, H. B. and V. Nikolaev. 2013. Does fair value accounting for nonfinancial assets pass the market test? Review of Accounting Studies: DOI:10.2139/ssrn.2216822 | |
| 4 | 3/15 IFRS 16 租賃會計: (主題) 會計處理 (1) | |
| 5 | 3/22 IFRS 16 租賃會計: (主題) 會計處理 (2) | |
| 6 | 3/29 IFRS 16 租賃會計: (文獻研讀) Ma, M. and W. Thomas. 2023. Economic consequences of operating lease recognition. Journal of Accounting and Economics 75: 1-25. | |
| 7 | 4/05 春假放假 | |
| 8 | 4/12 IFRS 16 租賃會計: (文獻研讀) Gordon, E., and W. Wang. 2023. Hidden in Plain Sight: Operating Lease Accounting and Private Loan Contracts. Working Paper. | |
| 9 | 4/19 IFRS 16 租賃會計: (文獻研讀) Mao, Y. 2021. Managing innovation: The role of collateral. Journal of Accounting and Economics 75: 1-29. | 期中考試週 Midterm Exam |
| 10 | 4/26 證券投資-IFRS 9 | |
| 11 | 5/03 證券投資- IAS39、IFRS9 | |
| 12 | 證券投資-IFRS9 | |
| 13 | 衍生性商品介紹 | |
| 14 | 衍生性商品之投資與避險 | |
| 15 | 衍生性商品之投資與避 | |
| 16 | Paper Reading 4 | |
| 17 | Paper Reading 5 | |
| 18 | 期末考 9:10~12:00 | |

教學策略 Teaching Strategies

- 課堂講授 Lecture 分組討論 Group Discussion 參觀實習 Field Trip
 其他 Miscellaneous:

教學創新自評 Teaching Self-Evaluation

創新教學 (Innovative Teaching)

- 問題導向學習 (PBL) 團體合作學習 (TBL) 解決導向學習 (SBL)
 翻轉教室 Flipped Classroom 磨課師 Moocs

社會責任 (Social Responsibility)

- 在地實踐 Community Practice 產學合作 Industry-Academia Cooperation

跨域合作 (Transdisciplinary Projects)

- 跨界教學 Transdisciplinary Teaching 跨院系教學 Inter-collegiate Teaching

- 業師合授 Courses Co-taught with Industry Practitioners

其它 other:

學期成績計算及多元評量方式 Grading & Assessments

| 配分項目 Items | 配分比例 Percentage | 多元評量方式 Assessments | | | | | | | |
|----------------------------------|--------------------|--------------------|----------|----------|----------|----------|----------|----------|----|
| | | 測驗 會考 | 實作 觀察 | 口頭 發表 | 專題 研究 | 創作 展演 | 卷宗 評量 | 證照 檢定 | 其他 |
| 平時成績 General Performance | 40% | | | ✓ | | | | | |
| 期中考成績 Midterm Exam | 30% | | | | | | | | |
| 期末考成績 Final Exam | 30% | | | | | | | | |
| 作業成績 Homework and/or Assignments | | | | | | | | | |
| 其他 Miscellaneous (_____) | | | | | | | | | |

評量方式補充說明

Grading & Assessments Supplemental instructions

教科書與參考書目 (書名、作者、書局、代理商、說明)

Textbook & Other References (Title, Author, Publisher, Agents, Remarks, etc.)

Textbook:

林蕙真 「中級會計學新論(下冊)」第八版 華泰代理

Reference book:

鄭丁旺 「中級會計學(下冊)」第十二版

課程教材網址(含線上教學資訊, 教師個人網址請列位於本校內之網址)

Teaching Aids & Teacher's Website(Including online teaching information. Personal website can be listed here.)

其他補充說明 (Supplemental instructions)