



## 教學計劃表 Syllabus

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
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				
<p>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.</p>				
課程目標 Course Objectives				
<p>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。</p>				
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.			

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:

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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(含出缺席) General Performance (Attendance Record)	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)