


**國立東華大學**  
**教學計劃表 Syllabus**

課程名稱(中文) Course Name in Chinese	財務會計理論		學年/學期 Academic Year/Semester	113/1
課程名稱(英文) Course Name in English	Financial Accounting Theory			
科目代碼 Course Code	MACT50200	系級 Department & Year	碩士	開課單位 Course-Offering Department
修別 Type	必修 Required	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 centered 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 fold. 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				
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	9/10 學期開始、課程介紹			
2	9/17 中秋節放假一日			
3	9/24 會計期刊與研究架構介紹 該如何進行正式的學術報告導引 個案影片:會計舞弊			
4	10/1 因公出差、本周停課一次			

5	10/8 討論主題一：盈餘品質與盈餘管理-實質盈餘管理(lectured by Yao) Sugata Roychowdhury. 2006. Earning management through real activities manipulation. Journal of Accounting and Economics 42: 335 - 370.	
6	10/15 討論主題一：盈餘品質與盈餘管理-實質盈餘管理(lectured by Yao) Sugata Roychowdhury. 2006. Earning management through real activities manipulation. Journal of Accounting and Economics 42: 335 - 370.	
7	10/22 討論主題一：盈餘品質與盈餘管理-實質盈餘管理(lectured by Yao) Sugata Roychowdhury. 2006. Earning management through real activities manipulation. Journal of Accounting and Economics 42: 335 - 370.	
8	10/29 討論主題二：會計資訊之價值攸關性 文獻：待定	
9	11/5 討論主題二：會計資訊之價值攸關性	期中考試週 Midterm Exam
10	11/12 期中考：(1) 筆試+ (2) 個人文獻報告	
11	11/19 討論主題三：ESG 文獻：待定	
12	11/26 討論主題三：ESG 文獻：待定	
13	12/3 討論主題四：保守會計與債務契約(lectured by Yao) Basu, S., 1997. The conservatism principle and the asymmetric timeliness of earnings, Journal of Accounting and Economics 24: 3-37.	
14	12/10 討論主題四：保守會計與債務契約(lectured by Yao) Basu, S., 1997. The conservatism principle and the asymmetric timeliness of earnings, Journal of Accounting and Economics 24: 3-37.	
15	12/17 討論主題五：管制與政治風險對會計報導的影響 文獻：待定	
16	12/24 討論主題五：管制與政治風險對會計報導的影響 文獻：待定	
17	12/31 期末考試週 Final Exam 期中考：(1) 筆試+ (2) 個人文獻報告	
18	1/7 教師彈性補充教學	

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)	20%			✓					出缺席與上課參與度
期中考成績 Midterm Exam	30%	✓		✓					個人paper報告
期末考成績 Final Exam	30%	✓		✓					個人paper報告
作業成績 Homework and/or Assignments	20%								講座
其他 Miscellaneous (_____)									

評量方式補充說明

Grading & Assessments Supplemental instructions

四大事務所講座：共三場。

- (1) 資誠場： 9/19 星期四 12:30~14:00 資誠事務所介紹、地點於管一講堂。
- (2) 勤業場： 9/27 星期五 12:30~14:00 勤業事務所介紹、地點於管二講堂。
- (3) 安永場： 10/4 星期五 12:00~14:00 安永事務所介紹、以線上進行說明。

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.)

1. 會計三大學術期刊：

The Accounting Review ; Journal of Accounting Research ; Journal of Accounting and Economics

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)

國際商管認證說明：學院使命、教育目標、學習指標

在AACSB國際商管認證的諸多環節中，學習成效確保 (Assurance of Learning, AOL) 可謂其重中之重的一部分。AOL可概述為設計或檢討出一套有效的學習成效評價體系，透過全院師生的共同努力，試圖將學生的教育成效提升至與學院的教育使命 (Mission) 和各學制與系所的教學目標 (Learning Goals) 和目的 (Learning Objectives) 一致。其中，學院的教育使命與各學制與系所的教學目標和目的環環相扣、緊密連結，並以精心選出的種子課程評測同學的學習成效是否達到所對應的目標與目的。

以下為國立東華大學之學院使命以及本課程所對應之學習目標與目的

AACSB information: College Mission, Learning Goals, and Learning Objectives College Mission The College of Management (COM) emphasizes internationalization, education, and localization, which shapes its mission to cultivate outstanding management and academic talents who are aware of the impact of globalization and ethical issues and can integrate a diversity of knowledge and possess the analytical decision-making and execution abilities to build a brighter future. Students can achieve the five learning goals derived from the school mission, including LG1-integration of a diversity of business and management knowledge, LG2-analytical decision-making ability, LG3- execution, LG4-global vision, and LG5-ethics.

This course covers academic financial accounting topics of (1) Earnings quality and earnings management, (2) conservatism accounting, (3) the impact of conservatism accounting on debt contracts, and (4) International Financial Reporting Standards (IFRS) and regulation, etc. to help graduate students achieve LG4, which is measured by the LO 4.1 and LO 4.2.

Learning Goal (LG4): Global view

Learning Objectives (LOs):

- 4.1 Understand the impact of globalization on the markets;
- 4.2 Equipped with the sensitivity of cross-cultural management.

Measurement: The evaluation of the learning effectiveness of the course includes two parts. Academic international journal article presentations are mainly for LO 4.1, and the individual term project is mainly for LO 4.2.

The following rubrics will be used to evaluate the students learning objectives of AOL by international journal article presentations and by individual term project.

LO 4.1- Understand the impact of globalization on the markets.

Needs Improvement:

Little evidence in understanding the impacts of globalization on relevant markets.

Satisfactory:

Notice and address some of the impacts of globalization on relevant markets.

Exemplary:

Show integrated understanding and well address the relevant impacts of globalization on relevant markets.

LO 4.2- Equipped with the sensitivity of cross-cultural management

Needs Improvement:

Provide no or little analysis of cultural impact of multinational management issues.

Satisfactory:

Provide clear analysis of cultural impact of multinational management issues.

Exemplary:

Provide accurate and detailed analysis of cultural impact of multinational management issues.