



## 教學計劃表 Syllabus

|   |   |                             |                                 |   |
|---|---|-----------------------------|---------------------------------|---|
| 課程名稱(中文)<br>Course Name in Chinese  | 會計審計專題研討  |                             | 學年/學期<br>Academic Year/Semester | 113/1   |
| 課程名稱(英文)<br>Course Name in English  | Seminar on Financial Accounting and Auditing Issues |                             |                                 |   |
| 科目代碼<br>Course Code   | MACT52950   | 系級<br>Department & Year     | 碩士                              | 開課單位<br>Course-Offering Department  |
| 修別<br>Type  | 選修 Elective   | 學分數/時間<br>Credit(s)/Hour(s) | 3.0/3.0                         |   |
| 授課教師<br>Instructor  | /陳家慧  |                             |                                 |   |
| 先修課程<br>Prerequisite  |   |                             |                                 |   |
| 課程描述 Course Description   |   |                             |                                 |   |
| <p>This course will introduce the current positive theory research in accounting and auditing. Through presentations and discussions, this course aims to facilitate students understand the important issue in accounting and auditing field, and strengthen students' communication and presentation skills. Besides, students should read the journal paper in advance. This course will give students opportunities to criticize the research articles. This should help them to analyze and summarize different theories, and make them be able to think critically on relevant issues. Finally, this course is expected to help students in establishing their own research projects.</p> |   |                             |                                 |   |
| 課程目標 Course Objectives  |   |                             |                                 |   |
| <p>Accounting and auditing have a great impact on a firm's financial reporting process. Nowadays, business environment change rapidly and financial reporting continue to evolve. Under these circumstances, it is crucial to understand the underlying accounting and auditing theories. Therefore, this course aims to introduce important topics in accounting and auditing. The overall course design tries to be interesting and brainstorming. This should help students to independently work on a research paper and link theories to practices.</p>  |   |                             |                                 |   |
| 系專業能力<br>Basic Learning Outcomes  |   |                             |                                 | 課程目標與系專業能力相關性<br>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   | Introduction  |                             |                                 |   |
| 2   | Introduction to Accounting research                 |                             |                                 |   |
| 3   | Introduction to Accounting research                 |                             |                                 |   |
| 4   | Individual Presentation                             |                             |                                 |   |

|    |                               |  |
|----|-------------------------------|--|
| 5  | Individual Presentation       |  |
| 6  | Individual Presentation       |  |
| 7  | Midterm Exam                  |  |
| 8  | Individual Presentation       |  |
| 9  | Individual Presentation       |  |
| 10 | Individual Presentation       |  |
| 11 | Individual Presentation       |  |
| 12 | Individual Presentation       |  |
| 13 | Individual Presentation       |  |
| 14 | Individual Presentation       |  |
| 15 | Individual Presentation       |  |
| 16 | Individual Presentation       |  |
| 17 | Final Exam                    |  |
| 18 | 彈性補充教學 Alternative curriculum |  |

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<br>Items                    | 配分比例<br>Percentage | 多元評量方式 Assessments |          |          |          |          |          |          |                     |
|----------------------------------|--------------------|--------------------|----------|----------|----------|----------|----------|----------|---------------------|
|                                  |                    | 測驗<br>會考           | 實作<br>觀察 | 口頭<br>發表 | 專題<br>研究 | 創作<br>展演 | 卷宗<br>評量 | 證照<br>檢定 | 其他                  |
| 平時成績 General Performance         | 20%                |                    |          | ✓        |          |          |          |          | Class participation |
| 期中考成績 Midterm Exam               | 50%                |                    |          | ✓        |          |          |          |          | Oral presentation   |
| 期末考成績 Final Exam                 | 30%                |                    |          | ✓        |          |          |          |          | Oral presentation   |
| 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.)

Please refer to the reading list provide in class.

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)