


**國立東華大學**  
**教學計劃表 Syllabus**

課程名稱(中文) Course Name in Chinese	財務會計準則研討			學年/學期 Academic Year/Semester	113/2
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	2/18 課程介紹 Semester beginning				
2	2/25 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	3/04 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	3/11 IFRS 16 租賃會計: (主題) 會計處理 (1)	
5	3/18 IFRS 16 租賃會計: (主題) 會計處理 (2)	
6	3/25 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	4/01	
8	4/08 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	4/15 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	4/22 證券投資-IFRS 9	
11	4/29 證券投資- IAS39、IFRS9	
12	5/06 證券投資-IFRS9	
13	5/13 衍生性商品介紹	
14	5/20 衍生性商品之投資與避險	
15	5/27 衍生性商品之投資與避	
16	6/03 Paper Reading 4	
17	6/10 Paper Reading 5	
18	6/17 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 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)									