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②國玄東華大學

教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	財務會計準則研	計		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 碩士 & Year		開課單位 Course-Offering Department	會計學系		
修別 Type	選修 Elective	學分數/時 Credit(s)/Hou		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。

		課程目標與系專業能 力相關性
	糸專業能力	Correlation between Course Objectives
	Basic Learning Outcomes	and Dept.'s Education Objectives
A	具備理論與實務之專業能力	•
В	具有充實之會計理論與分析能	•
С	兼具其他管理領域之整合能	0
1		

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 参觀實習 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 Industy-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	分項目 配分比例 多元評量方式 Assessments								
Items	Percentage	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)