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	114/1
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	會計學系
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 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 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	9/09 學期開始、課程介紹	
2	9/16 12:30 資誠會計師事務所講座(請上網報名) 四大事務所講座：共二場 (10分)。 (1) 資誠場： 9/16 星期二 12:30~14:00 資誠事務所介紹、地點於管一講堂。 (2) 勤業場： 9/19 星期五 12:30~14:00 勤業事務所介紹、地點於管二講堂。	

3	9/23 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	09/30 (9/29放假) 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.	
5	10/07 (10/06放假) 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	10/14 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	10/21 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	10/28 討論主題二：永續、ESG 文獻：待定	
9	11/04 (校定期中考週) 討論主題二：永續、ESG	期中考試週 Midterm Exam
10	11/11 (校定期中考週) 討論主題二：永續、ESG	
11	11/18 討論主題二：永續、ESG 文獻：待定	
12	11/25 討論主題二：永續、ESG 文獻：待定	
13	12/2 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	12/9 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	12/16 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	12/23 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	12/30 期末考試週 Final Exam 期末考：個人文獻報告	
18	1/06 期末考：個人文獻報告	

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 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 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)	50%								出缺席與分組報告
期中考成績 Midterm Exam									個人paper報告
期末考成績 Final Exam	40%			✓					個人paper報告
作業成績 Homework and/or Assignments	10%								講座
其他 Miscellaneous (__________)									

評量方式補充說明
Grading & Assessments Supplemental instructions

1. 四大事務所講座：共二場（10分）。
(1) 資誠場： 9/16 星期二 12:30~14:00 資誠事務所介紹、地點於管一講堂。
(2) 勤業場： 9/19 星期五 12:30~14:00 勤業事務所介紹、地點於管二講堂。

2.平時成績
(1)出席成績：20%（不接受任何理由請假、病假需有教學醫院醫生看診收據、且當日病假改寫當週文獻心得與探究問題報告。）
(2)分組報告：30%

3. 期末考：40%
(1) 個人上台報告 30%
(2) 評論他人報告 10%

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.