

 國立東華大學  
教學計劃表 Syllabus

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| 課程名稱(中文)<br>Course Name in Chinese                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                      | 衍生性金融商品                                          |                             | 學年/學期<br>Academic Year/Semester |                                    | 115/1                                                                                   |           |
| 課程名稱(英文)<br>Course Name in English                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                      | Derivatives                                      |                             |                                 |                                    |                                                                                         |           |
| 科目代碼<br>Course Code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                      | ACIM30030                                        | 系級<br>Department & Year     | 學三                              | 開課單位<br>Course-Offering Department | 會計與資訊管理國際學士班                                                                            |           |
| 修別<br>Type                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                      | 學程 Program                                       | 學分數/時間<br>Credit(s)/Hour(s) |                                 | 3.0/3.0                            |                                                                                         |           |
| 授課教師<br>Instructor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                      | / 羅德謙                                            |                             |                                 |                                    |                                                                                         |           |
| 先修課程<br>Prerequisite                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                      |                                                  |                             |                                 |                                    |                                                                                         |           |
| 課程描述 Course Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                      |                                                  |                             |                                 |                                    |                                                                                         |           |
| <p>Financial Derivatives, such as Futures and Options, is one of the fundamental subjects in Finance. I will introduce several interesting derivatives securities, including Forward Contracts, Futures, Options, and their characteristics in this course.</p> <p>The course is designed to provide students an understanding of financial derivatives products. Students who would like to pursue further studies in Finance or seek jobs in Finance, Accounting or Business industry are recommended to take this course.</p> |                                      |                                                  |                             |                                 |                                    |                                                                                         |           |
| 課程目標 Course Objectives                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                      |                                                  |                             |                                 |                                    |                                                                                         |           |
| <p>This course introduces and explains the derivatives and underlying assets. Emphasis of this course is on the understanding and applications of financial models, and financial products.</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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 兼具會計資訊理論與實務操作及專業知識，具備跨領域解決問題能力       |                                                  |                             |                                 |                                    |                                                                                         | ●         |
| B                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 具有良好之會計資訊理論基礎與分析能力，具備相關領域升學或就業之知識與能力 |                                                  |                             |                                 |                                    |                                                                                         | ●         |
| C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 具備以資訊技術協助企業運作與商業管理之知識與應用能力           |                                                  |                             |                                 |                                    |                                                                                         | ○         |
| D                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 具有會計資訊、風險控管、電腦審計與稅務整合能力              |                                                  |                             |                                 |                                    |                                                                                         | ○         |
| E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 具備超然獨立並嚴格遵守會計資訊專業倫理的道德勇氣             |                                                  |                             |                                 |                                    |                                                                                         | ○         |
| F                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 具備團隊合作、國際視野、創造性思考及良好的外語能力            |                                                  |                             |                                 |                                    |                                                                                         | ○         |
| 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      | Chap 1. Introduction                             |                             |                                 |                                    |                                                                                         |           |
| 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                      | Chap 2. Mechanics of Futures and Forward Markets |                             |                                 |                                    |                                                                                         |           |

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| 4  | Chap 3. Hedging Strategies Using Futures                                                |  |
| 5  | Chap 5. Determination of Forward and Futures Prices                                     |  |
| 6  | Chap 9. Mechanics of Option Markets                                                     |  |
| 7  | The First In-Class Assignment                                                           |  |
| 8  | The Answers to the First In-Class Assmgnment                                            |  |
| 9  | Midterm Exam                                                                            |  |
| 10 | Chap 10. Properties of Stock Options                                                    |  |
| 11 | Chap 11. Trading Strategies Involving Options                                           |  |
| 12 | Final Presentation                                                                      |  |
| 13 | Final Presentation                                                                      |  |
| 14 | Final Presentation<br>Chap 12. Introduction to Binomial Trees                           |  |
| 15 | Final Presentation<br>Chapter 13. Valuing Stock Options: The Black-Scholes-Merton Model |  |
| 16 | The Second In-Class Assignment                                                          |  |
| 17 | Q & A Session                                                                           |  |

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| 彈性<br>教學<br>規劃<br>Flexible<br>Teaching<br>Plan | <p>請勾選(至少需勾選1 個項目):<br/>Please tick the box(es). (At least one item is required.):</p> <div style="display: flex; flex-direction: column; gap: 5px;"> <div><input type="checkbox"/> 問題討論 Problem-based Discussion</div> <div><input type="checkbox"/> 翻轉教學 Flipped Classroom</div> <div><input type="checkbox"/> 展演實作 Performance / Practical Presentation</div> <div><input type="checkbox"/> 校外參訪 Off-campus Visit</div> <div><input type="checkbox"/> 講座活動 Lecture / Seminar</div> <div><input type="checkbox"/> 線上作業 Online Assignments</div> <div><input checked="" type="checkbox"/> 自主學習 Self-directed Learning</div> <div><input type="checkbox"/> 課業輔導 Academic Support</div> <div><input type="checkbox"/> 實驗操作 Experiment Operation</div> <div><input type="checkbox"/> 遠距教學(同步) Distance Learning (Synchronous)</div> <div><input type="checkbox"/> 遠距教學(非同步) Distance Learning (Asynchronous)</div> <div><input type="checkbox"/> 其他(請填寫) Others (Please specify.):</div> </div> <p>備註: 本校學期週數自115 學年度起調整為17 週, 為符合1學分18 小時之原則, 請教師規劃安排彈性教學。<br/>Note: From the 115th academic year, the semester will be 17 weeks. Please include flexible teaching activities to meet the required 18 hours per credit.</p> |
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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                                                                                                                   |                    |                    |          |          |          |          |          |          |                         |
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| 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(含出席)<br>General Performance<br>(Attendance Record)                                                                                               | 10%                |                    |          | ✓        |          |          |          |          |                         |
| 期中考成績 Midterm Exam                                                                                                                                    | 40%                | ✓                  |          |          |          |          |          |          |                         |
| 期末考成績 Final Exam                                                                                                                                      |                    |                    |          |          |          |          |          |          |                         |
| 作業成績 Homework and/or<br>Assignments                                                                                                                   | 10%                |                    | ✓        |          |          |          |          |          | In-Class<br>Assignments |
| 其他 Miscellaneous<br>(Final Presentation)                                                                                                              | 40%                |                    |          | ✓        |          |          |          |          |                         |
| 評量方式補充說明<br>Grading & Assessments Supplemental instructions                                                                                           |                    |                    |          |          |          |          |          |          |                         |
| 教科書與參考書目(書名、作者、書局、代理商、說明)<br>Textbook & Other References (Title, Author, Publisher, Agents, Remarks, etc.)                                            |                    |                    |          |          |          |          |          |          |                         |
| John Hull, Fundamentals of Futures and Options Markets, Prentice Hall. 雙葉書局代理                                                                         |                    |                    |          |          |          |          |          |          |                         |
| 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)<br>Teaching Aids & Teacher's Website(Including online teaching information.<br>Personal website can be listed here.) |                    |                    |          |          |          |          |          |          |                         |
| NDHU E-learning Webpage                                                                                                                               |                    |                    |          |          |          |          |          |          |                         |
| 其他補充說明 (Supplemental instructions)                                                                                                                    |                    |                    |          |          |          |          |          |          |                         |