

# 東吳大學會計學系碩士在職專班英文課程綱要

## 會計研究方法 *Accounting Research*

Year1 Required (3 – 0)

*This course is designed to provide the students with the essential tools to become “functionally literate” with respect to the application of basic business research. Quizzes may cover previous or current material from class or reading. If students miss quiz and it is an excused absence. NO MAKE-UP will be given. The “fudge factor” is an adjustment factor(maximum 10%) for participation and my subjective evaluation of your performance. If students miss a class you are still responsible for any materials distributed in class as well as information included in lectures or discussions.*

## 新環境會計專題研討 *The Study of Current Accounting Issues*

Year1 Required (0 – 3)

*This course is to provide the students the various developments in accounting. The course will trace the development of managed health care from its origins in the mid-1980's to the present, various privatization methods in the world.*

## 財務會計專題研討 *Financial Accounting Theory*

Year1 Required (2 – 0)

*This is one-semester course for graduate level. The basic objective for this course is to clearly identify the elements of accounting theory and to understand the development of the accounting theory for the first part. During the class, the significant problem areas in accounting will be fully discussed with extensive coverage of the accounting literature.*

## 高等審計理論 *Advanced Auditing Theory*

Year1 Required (2 – 0)

*The purpose of this course is to introduce the research methodology and framework of auditing research, the most influential empirical researches in auditing; and the thesis writing technique. This course will help student to understand the currents issues in global and domestic audit market, the market-based auditing researches, the challenges faced by the accounting professionals, and help students to find a thesis topic.*

## **管理會計專題研討 Seminar in Managerial Accounting**

*Year1 Required (0 – 2)*

*This course will deal with effective managerial decision making and financial planning through accounting system. It will be an in-depth study of the various types of cost management systems, variable and profit analysis, fixed and flexible budgeting, capital budgeting, and planning and control issues. Students will be exposed to the tenets of performance evaluation. In addition, they will learn about the control of operations, capital budgeting, and effective management of assets. This course is the foundation course for all future advanced managerial accounting studies.*

*Inasmuch as this is a master level seminar, traditional textbook assignments will not be emphasized. Each student will be expected to make meaningful, worthwhile contributions to every assigned area.*

*This course requires prior preparation, or the student will be overwhelmed. Furthermore, the course is very intense and will involve assignments to be worked after class. Some of these assignments are done at the time of the class instead of in advance because the ability to work as a team with your fellow students is an important part of the learning process.*

## **高級商學英文 Advanced Business English**

*Year1 Elective (2 – 0)*

*This course seeks to provide strength in effective written business-communication skills. It furnishes information on written principles and communication tools that can be used on the job. To facilitate these goals, students are scheduled to learn how to properly apply these skills to various writing scenarios, most of which are designed to use real-word cases.*

## **財經法經典案例研究 Cases Study on the Laws of the Corporations and Financial Services in Taiwan**

*Year1 Elective (2 – 0)*

*This course primarily focuses on the introduction of the legal scheme related to accounting professionalism and practice as well. By demonstrating actually how have the accounting practitioners practiced as per the law, this course very much emphasizes on professional dialogs and interaction between expertise domains, including the law of corporation, securities regulations and bank regulations. Through carefully-picked commercial topics on seminars, students who selected this course would be required to discuss legal issues by preparing a short form article and thus to be rated as a way of scoring. It is also to be noted that attendance of the class will also be considered another significant factor in the evaluation of study.*

## **稅務規劃 Taxation Planning**

*Year1 Elective (2 – 0)*

*This course is focused on the following articles :*

- 1.The international taxation planning.*
- 2.The comparison of tax collection act between Mainland and Taiwan.*
- 3.The comparison of income tax between Mainland and Taiwan.*
- 4.The comparison of value-added and non-value-added business tax between Mainland and Taiwan.*
- 5.The comparison of land increment tax between Mainland and Taiwan.*
- 6.The comparison of deed tax between Mainland and Taiwan.*
- 7.The comparison of stamp tax between Mainland and Taiwan.*

## **企業評價與資產鑑價 Seminar in Tangible and Intangible Property Valuation**

*Year1 Elective (2 – 0)*

*The goal of this course is to assist students to fully comprehend the related theories and pragmatically basic knowledge of tangible and intangible property valuation. Tangible and Intangible property valuation information has gain importance in recent years because it is increasingly seen as an integral part of firm' value-creating processes. Tangible and Intangible property valuation is the most popular and objective index of the firm' value-creating property. Therefore, the valuation of tangible and intangible property always plays a central role when we try to evaluate the value of a firm. But, how to measure the value of the intellectual property remains a question. The design of appropriate model to assist the valuation becomes a focus.*

## **公司治理專題 Seminar in Corporate Governance**

*Year1 Elective (2 – 0)*

*This seminar will explore the major concepts of corporate governance from a comparative perspective. In considering the allocation of responsibility among corporate actors, we will focus on the following: (i) internal corporate mechanisms, particularly the function and duties of directors and supervisors, (ii) outside market monitoring roles, including institutional investors, external auditors and the market for corporate control, and (iii) the role of non-shareholder stakeholders. Our study will begin with the Taiwan governance model (the Company Law, Securities Law and the Corporate Governance Best-Practice Principles), proceed to U.S. and Japanese models and include an examination of governance in selected transitional economies (e.g. China).*

*The topics of this course include:*

- (1) overview/principles of corporate governance;
- (2) relevant rules and regulations of primary securities markets, e.g., NYSE, NASDAQ, HK, China and Taiwan;
- (3) relationship between corporate governance and risk management,
- (4) external auditors can play a role to assist or enhance corporate governance; and real case studies.

### **會計審計實證分析研討 Seminar on Accounting and Auditing Empirical Analysis**

Year1 Elective ( 2 – 0 )

*The accounting empirical research is the main stream of contemporary accounting research. It is pervasively applied in the fields of financial accounting, managerial accounting, auditing, and accounting information systems. This course is designed to introduce EMBA students to the main streams in accounting and auditing empirical research. The aim of this course is to help them develop the ability of conducting empirical data analysis and evaluating the pros and cons of new accounting and auditing policy. The course will focus on the application of empirical accounting research method in the current issues of accounting and auditing, empirical data collection and analysis, the demand and supply of audit market, and the association between accounting, auditing and capital market in practice. By the completion of this course, you are expected to learn what the relevant accounting and audit research issues are, and what the essential components of academic papers are.*

### **會計資訊系統專題研討 The Study on Accounting Information Systems**

Year1 Elective ( 0 – 2 )

*The purpose of this course is to enable a detailed research on accounting information and information systems related topics. The main function of accounting information systems is to provide accounting information for decision support purpose, therefore, the necessary process and the related control and audit mechanisms are the major point in this course. The core value of accounting information on decision support function is information quality, the approaches to improve information quality is also discussed in this course.*

### **金融商品及相關會計問題之研究 Financial Instruments and New Accounting Issues**

Year1 Elective ( 0 – 2 )

*Accompanied with the rapid development of financial instruments, the risk also increases. This class not only introduces various valuation methods, but also discusses related strategies for risk management. Recently, many financial statement standards re related to*

*financial instruments, we will discuss as well. Since the third pillar regulates many disclosure problem, they will introduced and compared. Our topics will include futures, forward, swap, options, securitizations, and so on.*

### **國際投資及風險管理 *Foreign Direct Investment and Risk Management***

*Year1 Elective (0 – 2)*

*Foreign direct investment(FDI) is the dominant factor which shape the trend and Taiwan economy in the last two decades. The purposes of this course are to envisage the theoretical foundation, impacts and practice of FDI, to acquaint the students with the recent trend and development of global investment in different sectors and regions. The issues are further extended to risks encountered and the strategy for risk management in FDI.*

### **財務資料處理與分析 *Financial Information Process and Analysis***

*Year1 Elective (0 – 2)*

*The objective of this course is to introduce the research methods of accounting research. We will integrate the accounting literature studying with applying statistics software. It would develop the analysis ability of accounting research. In this course, students would be familiar with the data processing for positive accounting researches and applying the statistics software.*

### **鑑識會計 *Forensic Accounting***

*Year1 Elective (0 – 2)*

*The class is designed to explore the nature and environment of forensic accounting and to know the relevant practical investigation procedures.*

### **策略管理研究專題 *Strategic Management***

*Year1 Elective (0 – 2)*

*A strategic is a specific pattern of decisions and actions that managers take to achieve an organization's performance. For an organization to survive and prosper, the need to build and sustain competitive advantage will be greater than ever. This course is thus devoted to identifying and describing the various strategies a company can pursue to achieve superior performance. These following themes are discussed throughout the semester: 1. Distinctive competence 2. Quality 3. The Internet 4. Globalization 5. Managing change 6. Innovation 7. Ethics. By the end of the course, we expected that student will understand the process*

managers use to chose strategies for their company and will have an appreciation for the strengths and weaknesses of these processes.

### **不確定性與管理決策 *Management Decisions under Uncertain States***

Year1 Elective ( 0 – 2 )

*Business managers are faced with various risks and uncertainties in their decisions. How to make an optimal decision under various uncertain states will be an important and inevitable issue that a decision maker needs to deal with. By virtue of literature review, this course will explore the related decisions under uncertain states, including pricing policy, inventory policy, outsourcing decision, budgeting/auditing decision, capital budgeting evaluation, and performance evaluation, in order to offer learners some basic knowledge as well as capability of decision making in the risky environment.*

### **非營利事業專題研討(一) *Non-profit Entity Case Studies ( I )***

Year1 Elective ( 0 – 2 )

*The course concentrates on managerial issues that are distinctive to nonprofit organizations. In order to lead learners to understand the mission management, sustainability strategies, social marketing and board governance, we present these issues by reading relating papers and cases studying.*

### **環境倫理與企業責任 *Environmental Ethics and Corporate Responsibility***

Year1 Elective ( 0 – 2 )

*This course will discuss the relationships among environmental ethics, business strategy and social responsibility. The world-renowned environmental issues will be explored and discussed. Through theoretical and practical seminar on environmental ethics issues, it can promote the students to make better career planning and corporate strategy development. Furthermore, it might create more humankind benefit.*

### **論文研討 *Seminars on Thesis***

Year2 Elective ( 1 – 0 )

*The purpose of this class is help students to write their theses well. Therefore, teaching students how to find a good research topic, to identify questions, to search relevant information, to establish research hypotheses, to verify hypothesis, and to organize, analyze results and conclusions, is the basic content of this class. The regular formats, and styles of*

*a good their; are also introduced in the class as well, in addition, since discussants are invited, students' ability of presentation and proper responses is also important training in this class.*

### **證券法規 *Securities Regulation***

*Year2 Elective ( 2 – 0 )*

*This course aims to introduce corresponding rules and regulation governing and facilitating the development of capital market as well as investor protection. It includes: general theory, market practice of transaction and the offer of securities, information disclosure, surveillance, corporate governance, asset management, investment trustee, merge and acquisition, and so on.*

### **財務管理專題研討 *Seminar of Corporate Finance***

*Year2 Elective ( 2 – 0 )*

*This is the basic course for an MBA graduate student to be a professional and responsible financial manager. This course contains three basic parts: financial evaluation methodology, capital budgeting decision and working capital management. Asset pricing, corporate evaluation, project budgeting and evaluation techniques, project risk management, long-term financing techniques and liquidity management are all included in this course, In addition, international financial management and derivatives are introduced at the end of this course.*

### **非營利事業專題研討 (二) *Non-profit Entity Case Studies ( II )***

*Year2 Elective ( 2 – 0 )*

*This course focuses on the research topics of not-profit-organization. In order to enhance learners to do relating research in NPO, we present the challenging academic and practical research issues that are presently faced and need to be solved in the future. Students are required to study reading issues in advance and prepare presentation as pre-assigned.*

### **財務報告分析研討 *Seminar on Financial Statement Analysis***

*Year2 Elective ( 2 – 0 )*

*The purpose of this course is to introduce the technique and application in financial statement analysis, and to discuss the recent empirical research topic in this area. The*

*student should thus learn the usefulness of the financial statement analysis and how it works in equity security analysis, credit analysis, distress prediction, mergers and acquisitions, and corporate financing policies. The ultimate goal is to strength students' abilities to do the financial statement analysis.*

### **綠色會計 Green Accounting**

*Year2 Elective ( 2 – 0 )*

*Green Accounting (also referred as Environmental Accounting) is about making environment related costs more transparent within corporate accounting systems and reports. Students will examine environmental accounting and reporting methods to improve business decisions and performance. The course provides learners with knowledge and skills in the following areas; identifying internal environmental costs (both direct and indirect), identifying external environmental costs (especially those costs which the firm may be accountable for in the future), applying activity based costing (total cost assessment, life cycle assessment, and full cost accounting to business operations), capital budgeting with environmental costs, environmental cost and benefit analysis, reporting on environmental performance, and corporate environmental liabilities and risks.*

### **財務金融風險管理 Financial Risk Management**

*Year2 Elective ( 2 – 0 )*

*Financial risk management will be the important new industry and expertise in the near future. The purpose of this class is to introduce the new idea and development of risk management of financial. Basel II regulations, and how did they worked in Taiwan and world, will be discussed and examined. In addition. general accepted risk principle, enterprise risk Management, and other related mechanisms and systems will be discussed as well.*

### **大陸會計專題研討 Issues on Chinese Accounting**

*Year2 Elective ( 2 – 0 )*

*The aim of this course is to let the student have an understanding of accounting theory practices, taxation in Mainland China. Main topics include accounting education and law, CPA practices and perspective, financial accounting framework. Taxation framework, industrial financial system, statement of financial accounting standards. Statement of auditing standards, the coordination of national and international accounting standards.*



## **內地稅專題研討 (一) Seminar in Inland Tax ( I )**

Year2 Elective ( 2 – 0 )

1. Business Tax (VAT) Law and Practice
2. Individual Income Tax and Profit-seeking Enterprise Income Tax Law and Practice
3. Accounting Income and Taxable Income Analysis
4. Administrative Remedy of Tax Cases

## **稅務法規與稽徵實務 Tax Laws and Levy Practice**

Year2 Elective ( 2 – 0 )

The goal of this course is to assist students to fully comprehend the related theories and pragmatically basic knowledge of taxes. This course contains several topics as follows: (1) basic tax concepts; (2) the meaning, features and adaptive principles of tax laws; (3) consolidated income tax and profit-seeking-enterprise income tax; (4) commodity tax and sales tax; (5) estate tax and donation tax; (6) land tax and house tax; (7) customs, refund of customers duty, deferred duty payment and bonding; (8) deed tax, securities transaction tax, license plate tax, entertainment tax and other taxes; (9) levy procedures and administration relief; (10) international taxation; (11) tax benefits; (12) tax planning and research.

## **國際租稅規劃 International Taxation Planning**

Year2 Elective ( 0 – 2 )

This course is focused on the following articles :

1. Introduction to International Taxation (with income tax emphasis)
2. Double Income Taxation Relief
3. Introduction to Anti-avoidance Measures
4. Introduction to the US/OCD Transfer Pricing Regulations
5. Taiwan's International Income Taxation
6. US International Taxation
7. International Tax Treaty and Treaty Shopping
8. Introduction to EU Taxation
9. E-commerce Taxation
10. Tax Planning

## **公司法專題研討 Corporate Law**

Year2 Elective ( 0 – 2 )

*Through lecture & case-study to deliberate following objective: Meaning & classify of corporate; Corporate dissolution, merger & division; share & shareholder; meeting of shareholder; director & auditor; issuing share & bond; Corporate reconstruction; corporate groups; limited liability company; comprehension of corporate law & securities law.*

### **會計專業倫理與職業道德 *Accounting Ethics***

*Year2 Elective (0 – 2)*

*The accounting profession serves a variety of roles on satisfying the information needs for internal and external parties, including business entities, shareholders and investors, creditors, governments, customers, suppliers and employees. To keep all related business activities on the normal operating condition, the accountants or CPAs of the accounting profession have to provide financial statements with objectivity, fairness, and integrity for those parties. The primary purpose of this course is to introduce accounting students the concepts of accounting ethics and code of conducts of accounting profession. The major issue of our concerns is how to make our accounting students certainly behave themselves well in compliance with the accounting ethics and code of conducts of accounting profession.*

### **國際品質保證標準規範與品管 *Quality Management Models and ISO 9000 Quality Standards Certification for Service Industries***

*Year2 Elective (0 – 2)*

*This course is designed for future auditors for the International Quality System Standards of ISO-9000 certification and related quality methodologies for the health and services industries. It will provide students with hands-on evidence-based learning as well as clauses interpretation and related quality model development history. This is an empirical field oriented learning opportunity and students are expected to actively involve in the progress of the class cases study. The grading will be based upon class participation and report contents.*

### **銀行風險之評估及管理 *Assessment and Management of Bank Risks***

*Year2 Elective (0 – 2)*

*Banks and other financial institutions are exposed to several different types of risks: 1).credit; 2) market; 3).liquidity, 4) operation and 5) Legal and reputation risks. How*

to identify, assess, monitor and control these risks from the aspects of management, industry and government would be introduced and discussed. The course also includes new trends of bank management and domestic and international bank supervision systems.

### **投資銀行與會計資訊 *Investment Banking & Financial Information***

Year2 Elective ( 0 – 2 )

*This course is focused on the following articles :*

- 1. Investment Banking Business & its trends from the structure & process perspective*
- 2. Under new economic era, how the company be valued by the investment Banker or stakeholder of the company? How the financial & non-financial information determined the shareholder value?*
- 3. How the business growth strategy formulating, managing & performance measuring are relevant to the shareholder value, from the investment banker's perspective.*
- 4. How the investment banker do the credit rating and design the financial products & case study*

### **服務創新管理 *Service Innovation Management***

Year2 Elective ( 0 – 2 )

*The class is designed to explore the definition of service innovation 、to know how its value is 、and to apply the created value onto the practice.*

### **內地稅專題研討 (二) *Seminar in Inland Tax ( II )***

Year2 Elective ( 0 – 2 )

- 1. Tax Collection Law*
- 2. Estate and Gift Law and Practice*
- 3. Land Tax Law and Practice*
- 4. Administrative Remedy of Tax Cases*

### **經營學 *Business Management***

Year2 Elective ( 0 – 2 )

*This seminar is to discuss business management through the management philosophy and philosophy of life of Kazuo Inamori, the founder of Japan Kyocera Ceramics Co. and KDDI. It is mainly to focus on*

- 1. How to encourage employees to develop ability, arouse passion, and keep thinking.*
  - 2. How to practice small organization system to let all employees participate in and keep companies growing.*
  - 3. How to implement his philosophy of life - love, respect, and honesty- in his companies and life.*
  - 4. How to apply his management philosophy to let Kyocera and KDDI be Global 500 Companies.*
- Through this seminar, students can obtain ideas and practical methods about business management.*