

會計學系碩士班

高等會計理論 **Advanced Accounting Theory**

碩一 必 (3-0)

The development of Accounting Theory has been a lot in recent years. Basically, the progress is from normative accounting to positive accounting. This class mainly emphasizes on these new topics; besides, some new accounting standards are toward mark-to-market accounting including valuation of financial instruments. We will integrate more knowledge to add the value of accounting. Basic topics introduced in this class will be the essence of enterprise, asymmetric information, information content, earnings management, valuation and risk management.

高等管理會計 **Advanced Management Accounting**

碩一 必 (3-0)

Management accounting systems provide information to assist managers in their planning, control, and decision-making activities. Management accounting activities include collecting, classifying, processing, analyzing, and reporting information to managers. This course focuses not only on the application of management accounting expertise in business administration but also on the process of forming management accounting theory. Specifically, by studying the related literature, it will be contributive to broadening the learners' horizon in management accounting.

會計研究方法 (一) **Research Methodology in Accounting (1)**

碩一 必 (3-0)

This course institute the fundamental knowledge of accounting research. The familiar mathematical method in accounting research such as Calculus, Optimalization, Probability and Decision Science will all be introduced. Student taking this course will not be required to become an expert in the abovementioned topic but will be encouraged to have futher experience in the application of mathematical method in accounting.

會計研究方法（二） Research Methodology in Accounting (2)

碩一 必 (3-0)

The purpose of this course is to equip the students with the ability to read and understand empirical researches in accounting, to develop the required capability to conduct empirical research for MA thesis. The topics include procedures of academic research, foundation of probability, linear algebra, simple regression, multiple regression, factor analysis, time series, panel data, event study, DEA and related methodology issues in accounting research.

會計原則研討 Seminar in Accounting Principles

碩一 必 (0-2)

To acquaint students with the process of accounting standards establishment and the related authoritative accounting bodies. Complex and controversial accounting issues and practices are reviewed. Emphasis is placed on the historical development of accounting concepts and principles and the rationale underlying each major accounting principle. The formulation of accounting policy, accounting laws and regulations, quality of financial reporting, off-balance-sheet financing, and the harmonization of international accounting standards, etc. are discussed.

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

碩一 必 (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.

高等審計學 Advanced Auditing

碩二 必 (3-0)

This course covers the advanced topics in Auditing. Topics include: auditors' activities, development of the accounting profession, legal liabilities & professional ethics of the profession, audit reports (including ordinary reports and special reports), internal controls (including the viewpoint of enterprises & CPAs), management discussions & analysis and representation letters. Student's presentation & participation are emphasized in the course. Cases and used for audit report and internal control topics; movies are used for the auditors' activities & professional ethics topics.

企業風險管理 Enterprise Risk Management

碩一 選 (2-0)

The purpose of this class is to help students to develop the basic knowledge for the theory, practice and tools of enterprise risk management. Enterprise Risk includes financial risk, operational risk, supply chain risk and strategic risk. This class also shares the knowledge about behavioral finance influences and related standards.

會計師業務研討 CPA Practice

碩一 選 (2-0)

This class discusses the following topics:

1. The impact of Sox Act on global CPA professional ethics
2. The role of CPA on the business
3. Tax planning for the foreign investment in Taiwan
4. The combination of corporate tax and individual
5. Transfer price
6. Financial advisory business
7. Merger, acquisition and business valuation
8. How to use computer in auditing
9. EDP system risk management
10. The practice of IPO
11. Human resources management

金融服務業策略會計研討 Strategic Accounting in Financial Service Industry

碩一 選 (3-0)

The merger and acquisition of financial institution has been the important issue in Taiwan recent years. However, while the scale of firm getting large, the quality and R&D capacity of financial institutions should be considered as well. Relative to manufacturing industry, financial institutions in Taiwan needs more infrastructure and basic input. Among various capacities, data collection, organization and analysis maybe the most important demand for financial institutions. This class is design to integrate financial accounting, managerial accounting, financial disclosure, and reporting knowledge for the needs of financial institutions. After this class, students are expected understand what strategic information about risk and related data would enlarge the competition power for the financial institutions in Taiwan.

審計實證專題 Seminars on Auditing

碩一 選 (3-0)

This course discusses the following issues about the market-based auditing researches. This course is organized as following: (1) the research methodology and framework; (2) the most influential empirical researches; and (3) the thesis writing technique. This course will provide the student to understand the audit market, the market-based auditing researches, the challenges faced by the accounting professionals, and help students to find a thesis topic.

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

碩一 選 (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.

環境會計專題 Issues in Environmental Accounting

碩一 選 (2-0)

This course provides an introduction of the issues studied or researched in environmental accounting. It intends to cover as much real world issues of the topic as possible.

In order to facilitate students' understanding of the topic, this course will start with an introduction of the relationship of business and the environment. Basic environmental economic theory will then be discussed in the class, to reveal the thoughts behind the recent trend in the environmental policy development. Environmental accounting will then be introduced to student as an useful tool in helping business coping with this changing environmental value.

Base on the above foundation, this course will then move to cover issues that are frequently studied or research under the area of environmental accounting. It will discuss research literature related to the issues. Tentative issues to be discussed include environmental disclosure, environmental risk and liability of business, accounting for pollution control, life cycle analysis and assessment, environmental audit and environmental management, and green accounting.

公司治理專題研討 Seminar on Corporate Governance

碩一 選 (2-0)

The emphasis of this course is to examine the importance of the different dimension of corporate governance (hereafter, CG) mechanisms, including board of directors' composition (e.g., board size, establishment of independent directors/supervisors, etc.) and ownership structure (e.g, the ownership of institutional investors, block-holders, etc.). This course also explores the effectiveness of corporate governance based on internal / external governance perspective (e.g., external auditors). Throughout the course, I will select and assign some published academic articles about CG and those associated with financial accounting and auditing. Seminars will cover students' presentation of pre-assigned papers, interactive discussion with instructor, and critique of papers. In particular, the purpose of this course is to help students to identify the research problems, to strengthen the underlying theoretical frameworks to solve problems, and thus, to improve the ability of writing and the technique of empirical analysis.

In sum, the topics covered in this seminar include:

1. agency problem and introduction of corporate governance (e.g. Taiwan, China and East Asia Countries);
2. (core) agency problems arising from controlling shareholders;
3. CG factors (I)—board of directors' composition
4. CG factors (II)—structure of ownership
5. CG factors (III)—the role of external auditors

cross-country analysis—country-level CG and firm-level CG

大陸會計專題研討 Issues on Chinese Accounting

碩一 選 (3-0)

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.

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

會碩一 選 (3-0)

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.

會計資訊專題研討 Seminar on Accounting Information Studies

碩一 選 (0-3)

The purpose of this course is to enable a detailed research on accounting information related topics, including the fields in financial accounting, managerial accounting, auditing, and accounting information systems. The main function of accounting is to provide accounting information for decision support purpose, therefore, the necessary process and the related control and audit mechanisms are the major themes in this course. The core value of accounting information on decision support function is its information quality so that the approaches to improve information quality are also discussed in this course. By the completion of this course, you are expected to learn what the relevant accounting information issues are and what the essential components of academic papers for accounting information research are.

財務管理專題研討 Seminar in Financial Management

碩一 選 (0-3)

The teaching and the practicing of corporate finance have become more challenging than ever before. The last several years have seen fundamental changes in financial markets and financial instruments. Scarcely a day goes by without an announcement in the financial press about such matters as takeovers, junk bonds, financial restructuring, initial public offerings, bankruptcy and derivatives. Both the theory and practice of corporate finance have been moving ahead with uncommon speed, and our teaching must keep pace.

These developments place new burdens on the teaching of corporate finance. On one hand, the changing world of finance makes it more difficult to keep materials up to date. On the other hand, the teacher must distinguish the permanent from the temporary and avoid the temptation to follow fads. The solution to this problem is to emphasize the modern fundamentals of the theory of finance and to make the theory come to life with contemporary examples.

The following topics are included in this course: Value and Capital Budgeting/ Risk/ Capital Structure and Dividend Policy/ Long-Term Financing/ Financial Planning and Short-Term Finance/ Mergers and Acquisitions/ Financial Distress/ International Corporate Finance.

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

碩一 選 (0-3)

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.

國際租稅專題研討 The International Taxation Study

碩一 選 (0-3)

This course is to evaluate the international taxation system by case study. The class content consists of transaction, income, customs as well as the taxation administrative. This course will be more Focuses on the international transfer pricing.

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

碩一 選 (0-2)

Financial instruments have been developed fast in recent years. This class introduces various valuation and risk management for different financial instruments. Other than accounting standards, the third pillar also emphasizes on full disclosure and market discipline. The topics of this class will include futures, forward, swap, options, credit derivatives, securitizations and their valuations, risks, and accounting and disclosure problems and solutions.

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

碩二 選 (3-0)

Foreign Direct Investment (FDI) has integrated with international trade and become a key pillar of Taiwan economy. The purpose of this course is to teach students the theory and new trend of FDI, and the risks associated with FDI. The topics include theory of FDI, FDI in East Asia, FDI in semiconductors, restructuring of production networks in foreign countries, risks in FDI, risk assessment and risk mapping, hedging foreign exchange rate exposure, management of political risk, contingency planning and crisis management, and timing of FDI.

會計研究實證研討 Seminar on Empirical Accounting Research

碩二 選 (2-0)

This course will provide the students with some insights on current financial accounting issues. We will focus on value relevance of financial statement, association between accounting conservatism and capital market, contracting and value relevance of conservatism accounting, and information content of conservatism principle. By studying the related literature, students will understand the role of financial accounting in economy and economic consequences, and are expected to develop writing skills from this course.

鑑識會計 Forensic Accounting

碩二 選 (2-0)

This course is to distinguishes what forensic accounting in common parlance is, The course explores when a professional accountant accepts an engagement where they anticipate that their finding or analysis may be subject to adversarial or judicial scrutiny or administrative review, the professional accountant seeks a level of evidentiary detail and analytical precision which will be sustainable within the legalframework of such scrutiny or review. The course will explore several approaches is based on no more than the realistic appreciation.

稅務稽核實務 Inland Tax Laws and Practice

碩二 選 (2-0)

- 一、Business Tax(VAT)
- 二、Individual Income Tax and Profit-Seeking Enterprise Income Tax
- 三、Tax Collection Law
- 四、Estate and Gift Tax
- 五、Commodity Tax
- 六、Land Tax
- 七、Securitis (Futures) transaction Tax
- 八、Stamp Tax
- 九、Tobacco and Wine Tax
- 十、Accounting income and Taxable income analysis

綠色會計 Green Accounting

碩二 選 (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.

國際財務管理 International Financial Management

碩二 選 (2-0)

This course intends to provide a general and current knowledge in the area of international financial theory, analysis and management. After WTO established few years ago, enterprises has come into vogue of liberalization and globalization. Multinational enterprises are very common and investment by acquisition is increasingly. There are many Taiwan enterprises have largely investment in overseas or in Mainland China lately, these enterprises need more accurate financial analysis about their overseas investment. This course will provide multinational enterprises the skill of financial analysis including financial loaning, capital management and decision making. Besides the global financial environment, foreign exchange market and foreign exchange risk management, all the areas of corporate finance are explored, including Options ,Futures, working capital management, international financing, capital budgeting, cost of capital, financial structure, tax planning ,merger& acquisition and evaluation & control of operations.

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

碩二 選 (2-0)

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.

論文研討 Seminars on Thesis

碩二 選 (0-1)

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.

會計專業倫理與職業道德 Accounting Ethics

碩二 選 (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.

會計公司法專題研究 Seminars on Company Law in Perspective of Accounting Principles

碩二 選 (2-0)

This course will focus on the application of accounting principles in the field of business, finance and accounting issues arising from or in connection with the Company Law. It will be conducted in sequence of designated topics of seminars with emphasis on court judgments of Taiwan and other foreign countries. Through participating in studying case materials, primarily court judgments, the students will have strong command of sophisticated knowledge about the Company Law in perspective of applicable accounting principles. Specifically, the students will first study the interaction between the Company Law and the accounting principles. Then, they will gradually master the process of applying relevant accounting principles to business, finance and accounting issues under the Company Law. In summary, the students will learn about the focus of court judgments as well as the judge's reasoning process whenever the judge has to resolve a legal issue through application of relevant accounting principles. By studying the case materials, the students will also comprehend the role of, and the limitation of accounting principles in resolving legal issues with the instrument of accounting principles.

內部控制與稽核 Internal Control and Internal Audit

碩二 選 (2-0)

The major purpose of this course is to study the following points

- (一) The importances of internal control and internal audit used in modern business administrations.
- (二) The theory and practices of internal control and internal audit.
- (三) Application of modern organizational control system, human motivation theory and information technology in internal control, and study of establishing basic structure of internal control system with information flow for effective control.
- (四) The methods and procedures of implementing internal audit in order to prevent employee's illegal actions and making fraudulent reportings.
- (五) How to evaluate the performance of internal control and risk control.

財務報告分析研討 Seminar on Financial Statements Analysis

碩二 選 (0-2)

Using the case approach, this course examines the role of financial statement analysis in the evaluation of the firm and the prediction of its future condition. The major emphasis is on financial statement use for managerial performance evaluation, investment and credit decisions, and corporate restructuring decisions. The course initially reviews the mechanics of accounting information evaluation and the preparation of pro forma financial statements. Topics include traditional ratio analysis, the evaluation of earnings quality, EVA and forecasting. The second half of the class focuses on the use of financial statement analysis in specific decision contexts (e.g., equity valuation, bankruptcy prediction, and investment decisions)

稅務專題研討 Studies on Taxation

碩二 選 (0-3)

Taxation knowledge is one of the most important sector to accountant. The aim of this course is to provide students with the prevailing taxation regulations, problems and perspectives. It includes the regulation for taxation levies. Income tax law, business law, stamp duty law, estate tax and gift tax law, cases studies in taxation, national and international taxation planning.

信用風險與信用衍生性商品 **Credit Risk and Credit Derivatives**

碩二 選 (0-2)

Credit risk is main risk for Banking. This lecture presents current applications of the various types of credit derivative products currently available in the market. The philosophy is the timing of cash flows, the magnitude of cash flows, and the certainty of cash flows determine value. This lecture covers some of the original ways in which credit derivatives go beyond merely a system of combining derivatives and credit risk to become instruments that enable investors to question, theorize, and create a new framework for evaluating market credit risk.

企業物流策略與成本分析 **Business Logistics: Strategy and Cost Analysis**

碩二 選 (0-2)

Logistics is big business. Its consumption of land, labor, capital, and information. Logistics increased in importance from a function that was perceived as barely necessary to 1. Activity where significant cost savings could be generated, 2. An activity that had enormous potential to impact customer satisfaction and hence increase sales, and 3. A marketing weapon that could be effectively utilized to gain a sustainable competitive advantage.

In this course, empirical cases would employed to illustrate how logistics activity should be arranged to attained above advantages.

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

碩二 選 (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.