

朝陽科技大學 094學年度第1學期教學大綱  
Advanced Financial Accounting 高等財務會計理論

當期課號	7087	Course Number	7087
授課教師	王光華	Instructor	WANG,KUANG HUA
中文課名	高等財務會計理論	Course Name	Advanced Financial Accounting
開課單位	會計系碩士班一A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	本課程旨在研討近代財務會計理論之發展過程，以及晚近會計研究課題。希望藉由本課程讓學生對會計理論的內涵及未來的發展有所了解，以及提升對財務會計的素養進而在實務上加以運用。	Objectives	The objectives of the course is through the study of the evolution of accounting theory and recent special topics to enhance the understanding and application the theory in the real world.
教材	Scott, W.R., Financial Accounting Theory, third edition, 2003, Prentice Hall,	Teaching Materials	
成績評量方式	書面報告40%,口頭報告30%,學期考試30%	Grading	Written assignments 40%, presentation 30% and final examination 30%.
教師網頁	-		
教學內容	本課程內容主題，包括財務報導之決策有用性方法與觀點、效率市場理論、實是性會計理論、代理理論、盈餘管理及財務會計準則之制定與規範等相關議題。	Syllabus	The topics discuss on this course including financial reporting on decision usefulness, efficient securities markets, positive accounting theory, agency theory, earnings management and economic issues of standard setting.

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