

朝陽科技大學 097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	許永聲	Instructor	Hsu,Yun Sheng
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	<p>1. 金成隆;林修葳;林憶樺, 2000, "台灣上市電子公司研究發展費用與強制性盈餘預測關聯性之實證研究," 管理學報, Vol.17, No.4,pp. 711-738.</p> <p>2. 金成隆;林修葳;黃書楮, 2000, "國內現金增資企業盈餘管理之實證研究," 中山管理評論, Vol.8, No.4, pp. 709-744.</p> <p>3. 金成隆等, 2000, "強制性財務預測誤差與盈餘管理關係:20%門檻限制影響之研究," 中國財務學刊, Vol.7, No.1, pp. 59-96.</p> <p>4. 金成隆;林修葳;紀信義, 2004, "從企業生命週期探討專利權的價值攸關性:兼論法規大修的影響," 管理學報, 第21卷, 第二期, 175-197.</p> <p>5. 金成隆;林修葳;邱偉橫, 2005, "研究發展支出與資本支出的價值攸關性:以企業生命週期論析," 中山管理評論, 13卷第2期,631-659</p> <p>6. 金成隆;陳俞如, 2006, "公司治理與專利權:台灣新興市場," 管理學報, 第23卷, 第一期, 99-124.</p> <p>7. 張瑞當、方俊儒, 2006, 「資訊揭露評鑑系統對企業盈餘管理行為之影響」, 會計評論, 第42期, pp 1-22</p> <p>8. 張瑞當、方俊儒、曾玉琦, 2007, 「核心代理問題與盈餘管理:董事會結構與外部監督機制之探討」, 管理學報, 第24卷, 第1期, pp. 17-39。</p> <p>9. 洪玉舜、王泰昌, 2005, 績效衡量指標在高階主管現金薪酬契約中之相對重要性, 證券市場發展季刊, 第十七卷第二期, 35-100。</p> <p>10.周齊武、杜榮瑞、陳慧玲, 2005, 環境不確定性、預算制度與公司績效, 管理學報, 22(4): 549-567。</p>	Teaching Materials	<p>11.Dechow, P.M., R.G. Sloan, and A.P. Sweeney, 1995, "Detecting earnings management," The Accounting Review 70 , 193-225.</p> <p>Dechow, P.M., R.G. Sloan, and A.P. Sweeney, 1995, "Detecting earnings management," The Accounting Review 70 , 193-225.</p> <p>12.Healy, P.M., J.M. Wahlen, 1999, "A review of the earnings management literature and its implications for standard setting," Accounting Horizons 13 , 365-383.</p> <p>13.Beaver, W., McAnally and Stinson, "The Information Content of Security Prices: A Simultaneous Equations Approach," Journal of Accounting and Economics, 1997, 53-81.</p> <p>14.Aboody, D. and B. Lev, 1998, "The Value Relevance of Intangibles: The Case of Software Capitalization," Journal of Accounting Research, pp.161-191.</p> <p>15.Abarbanel and Bushee, 1998, "Abnormal Returns to a Fundamental Analysis Strategy," The Accounting Review, 19-45</p> <p>16.Hung, M. 2001, "Accounting standards and value relevance of financial statements: An international analysis," Journal of Accounting and Economics 30, 401-420.</p> <p>17.Elliott, R. K. and P. D. Jacobson, 1994, "Costs and Benefit of Business Information Disclosure," Accounting Horizons, Vol.8,No.4, pp.80-96.</p> <p>18.Hunton, J. E., R. Libby and C. L. Mazza, 2006, "Financial Reporting Transparency and Earnings Management," The Accounting Review, Vol.81, No.1,pp.135-157.</p>
成績評量方式	Presentation and class participation 50% Term paper 50%	Grading	Presentation and class participation 50% Term paper 50%
教師網頁	-		

<p><b>教學內容</b></p> <ol style="list-style-type: none"> <li>1. 金成隆;林修葳;林憶樺, 2000, "台灣上市電子公司研究發展費用與強制性盈餘預測關聯性之實證研究," 管理學報, Vol.17, No.4, pp. 711-738.</li> <li>2. 金成隆;林修葳;黃書楨, 2000, "國內現金增資企業盈餘管理之實證研究," 中山管理評論, Vol.8, No.4, pp. 709-744.</li> <li>3. 金成隆等, 2000, "強制性財務預測誤差與盈餘管理關係:20%門檻限制影響之研究," 中國財務學刊, Vol.7, No.1, pp. 59-96.</li> <li>4. 金成隆;林修葳;紀信義, 2004, "從企業生命週期探討專利權的價值攸關性:兼論法規大修的影響," 管理學報, 第21卷, 第二期, 175-197.</li> <li>5. 金成隆;林修葳;邱偉橫, 2005, "研究發展支出與資本支出的價值攸關性:以企業生命週期論析," 中山管理評論, 13卷第2期, 631-659</li> <li>6. 金成隆;陳俞如, 2006, "公司治理與專利權:台灣新興市場," 管理學報, 第23卷, 第一期, 99-124.</li> <li>7. 張瑞當、方俊儒, 2006, 「資訊揭露評鑑系統對企業盈餘管理行為之影響」, 會計評論, 第42期, pp 1-22</li> <li>8. 張瑞當、方俊儒、曾玉琦, 2007, 「核心代理問題與盈餘管理:董事會結構與外部監督機制之探討」, 管理學報, 第24卷, 第1期, pp. 17-39。</li> <li>9. 洪玉舜、王泰昌, 2005, 績效衡量指標在高階主管現金薪酬契約中之相對重要性, 證券市場發展季刊, 第十七卷第二期, 35-100。</li> <li>10. 周齊武、杜榮瑞、陳慧玲, 2005, 環境不確定性、預算制度與公司績效, 管理學報, 22(4): 549-567。</li> </ol>	<p><b>Syllabus</b></p> <ol style="list-style-type: none"> <li>11. Dechow, P.M., R.G. Sloan, and A.P. Sweeney, 1995, "Detecting earnings management," The Accounting Review 70, 193-225.</li> <li>Dechow, P.M., R.G. Sloan, and A.P. Sweeney, 1995, "Detecting earnings management," The Accounting Review 70, 193-225.</li> <li>12. Healy, P.M., J.M. Wahlen, 1999, "A review of the earnings management literature and its implications for standard setting," Accounting Horizons 13, 365-383.</li> <li>13. Beaver, W., McNally and Stinson, "The Information Content of Security Prices: A Simultaneous Equations Approach," Journal of Accounting and Economics, 1997, 53-81.</li> <li>14. Aboody, D. and B. Lev, 1998, "The Value Relevance of Intangibles: The Case of Software Capitalization," Journal of Accounting Research, pp.161-191.</li> <li>15. Abarbanel and Bushee, 1998, "Abnormal Returns to a Fundamental Analysis Strategy," The Accounting Review, 19-45</li> <li>16. Hung, M. 2001, "Accounting standards and value relevance of financial statements: An international analysis," Journal of Accounting and Economics 30, 401-420.</li> <li>17. Elliott, R. K. and P. D. Jacobson, 1994, "Costs and Benefit of Business Information Disclosure," Accounting Horizons, Vol.8, No.4, pp.80-96.</li> <li>18. Hunton, J. E., R. Libby and C. L. Mazza, 2006, "Financial Reporting Transparency and Earnings Management," The Accounting Review, Vol.81, No.1, pp.135-157.</li> </ol>
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尊重智慧財產權，請勿非法影印。