

課程名稱【大學部選修課】：  
會計思潮 (Accounting Thought)  
Course Syllabus

Department of Accounting  
National Taiwan University

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課程主要內容與目標：

介紹會計最基礎之概念、理論與資訊本質，使學生更具管理實力和知識運用之能力，擴展其職業生涯之廣度。了解會計思潮的轉變，緊密結合準則與資訊分析之意義。本課程希望加強學生商業邏輯與論述之能力。

## Overview

This course aims to raise awareness of the existence and importance of fundamental issues that are often ignored or by-passed in contemporary discussion of accounting. We will explore some theoretical issues that underlie the discipline of financial accounting, as well as some practical consequences of these issues. Related fields of study, particularly economics and finance, are drawn on to their implications for financial reporting, applications of the present value model in accounting, the accounting standard setting process, and the economic consequences of accounting decisions.

The primary objective of this course is to provide students with an understanding of the development of accounting theory and the related implications for current and future accounting practices. Specifically, students will examine and evaluate the process of accounting theory development, its implementation, and current application.

The second objective of this course is to enable students to develop a broader set of professional skills, whereby these skills will be integrated with working knowledge of accounting. These skills will include the ability to critically analyze accounting issues, and to more effectively communicate your analysis and points of view in both verbal and written formats.

## **Class Preparation and Participation**

Because of the theoretical nature of this course, class attendance, preparation, and participation are critical success factors of the learning process. Readings should be completed in advance so that the student will be prepared for class discussion. Students must come to class and be prepared to discuss the material.

Communication and coordination skills are two of the most critical ingredients of future success for a great knowledge worker. Thus, each student has many chances to lead the discussion during the class.

## **Grading Standards**

Your final grade in this course will be based on the following items:

Homework*	40%
Quizzes(3 or 4)	20%
Class Participation	40%

## **Tentative Schedule**

**Introduction to the course**

**Topic 1: Challenges for Accounting Profession and Possible Future Changes**

**Topic 2: Fundamental Concepts of Accounting Elements**

**Topic 3: The Role of Accounting Theory and Accounting Revolution**

**Topic 4: Accounting Standards — Boon or Curse**

**Topic 5: Reexamining the Conceptual Framework of Financial Accounting**

**Topic 6: Reexamining the Contents of Financial Reports**

**Topic 7: Accounting for Uncertainty and Risk**

**Topic 8: Managing the Off-Balance-Sheet Financing**

**Topic 9: Decision Usefulness Approach to Financial Reporting**

**Topic 10: Measurement Perspective of Accounting**

**Topic 11: An Analysis of Conflict**

**Topic 12: Regulation and Accounting**

**Topic 13: Earnings Management**