

財務會計準則研討
Seminar in Financial Accounting Standards
Fall Semester 2009
Syllabus

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Course Objectives:

This course is designed to expose students to current financial accounting issues and especially to the international aspects of the issues. The major thrust of the seminar will be to prepare students to critically analyze and evaluate different aspects of current accounting issues and to have an understanding of how the accounting standards setting bodies examine critical areas of accounting measurement and reporting. It will enable students to identify viable research proposal in financial accounting. Upon completion of the course, students should be able to:

1. understand and appreciate the complex nature of environments in which accounting standards are developed;
2. understand the global nature of accounting issues;
3. analyze and evaluate different perspective of these issues, such as users perspective, management perspective and society's perspective; and
4. have a good knowledge of the background in which financial accounting theory and financial accounting standards are developed.
5. Understand the role of economics in financial accounting.

Grading Standards:

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

Homework*	30%
Presentation **	30%
Class Participation	40%

* Please email your report to my address (ccliu@management.ntu.edu.tw) no later than Jan 30, 2009.

**** Each member of the group must have a chance to present the required topic**

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Schedule:

Topic
9/18 Introduction
9/25 主講: 劉啟群 財務會計準則公報第三十六號「金融商品之表達與揭露」 IAS 32: Financial Instruments Disclosure and Presentation FAS 150: Accounting for Certain Financial Instruments with Characteristics of both Liabilities and Equity
10/2 主講: 劉啟群 財務會計準則公報第三十九號「股份基礎給付交易」 IFRS 2: Share-Based Payment
10/9 主講: 劉啟群 財務會計準則公報第三十七號「無形資產會計處理準則」 IAS38: intangible assets FAS142: Goodwill and other Intangible Assets
10/16 同學報告 1-2 位 財務會計準則公報第三十八號「待出售非流動資產及停業部門之會計處理準則」 IFRS 5: Non-current Assets Held for Sale and Discontinued Operations
10/23 同學報告 2 位 財務會計準則公報第三十五號「資產減損之會計處理準則」 IAS36: Impairment of Assets
10/30 同學報告 1-2 位 財務會計準則公報第二十五號「企業合併－購買法之會計處理」
11/6 同學報告 1-2 位 財務會計準則公報第七號「合併財務報表」 IAS 27: Consolidated and Separate Financial Statements

<p>11/13 同學報告 1-2 位</p> <p>財務會計準則公報第三十一號「合資投資之會計處理準則」</p> <p>IAS 31: Financial Reporting of Interests in Joint Ventures</p>
<p>11/20 同學報告 1-2 位</p> <p>財務會計準則公報第三十二號公報「收入認列之會計處理」</p> <p>IAS 18: Revenue</p>
<p>11/27 同學報告 3-4 位</p> <p>財務會計準則公報第三十四號「金融商品之會計處理準則」</p> <p>IAS 39: Financial Instruments Recognition and Measurement</p>
<p>12/4 同學報告 3-4 位</p> <p>財務會計準則公報第三十三號「金融資產之移轉及負債消滅之會計處理準則」</p> <p>FAS140: Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities-a replacement of FASB Statement No. 125</p>
<p>12/11 同學報告 1-2 位</p> <p>財務會計準則第二十九號公報 政府輔助之會計處理準則</p> <p>IAS20: Accounting for Government Grants and Disclosure of Government Assistance</p>
<p>12/18 同學報告 1-2 位</p> <p>財務會計準則公報第四十一號草案「營運部門資訊之揭露」</p> <p>IFRS 8 Operating Segments</p>
<p>12/25 同學報告 1-2 位</p> <p>IFRS 6 Exploration for and evaluation of Mineral Resources</p>
<p>同學報告 2 位</p> <p>SIC 12 Consolidation – Special Purpose Entities</p> <p>FASB Interpretation 46: Consolidation of Variable Interest Entities</p>
<p>同學報告 1-2 位</p> <p>IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors</p>
<p>同學報告 2 位</p> <p>IAS 40 Investment Property</p>
<p>同學報告 1-2 位</p> <p>IAS 34 Interim Financial Reporting</p>