



## 資本市場治理與評價教學大綱

# Capital Market Governance and Valuation

### GENERAL INFORMATION

**Date:** June – September 2009 **Time:** Sunday , 2:00 pm-5:40 PM

**Venue:** 管理學院 **Faculty:**

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### COURSE OUTLINE

This seminar course will focus on **regulations and its strategic impact on measurement of accounting information related to public companies of capital markets, and its interaction with capital markets.**

本課程重點在以實務與理論從企業主與投資人觀點解析上市櫃公司籌資與會計衡量相關法規之策略性影響.包括:

1. 資本市場籌資與治理
2. 資本管理(e.g.資本公積, 盈餘公積, 股東權益, 股利政策, 庫藏股) 之策略性影響,
3. Accounting Risk Assessment methodology
4. 資本市場治理重大訊息資訊揭露與內線交易與資訊揭露
5. 產業併購與金融併購會計與評價,
6. 資產評價(e.g.放款呆帳, 應收帳款呆帳與讓售, 併購商譽 資產減損)
- 7 主要金融商品會計相關理論法規與實例
8. 金融商品公平價值會計認列、評價與損益衡量

The core concept in each module will be lectured by the instructor. The lecture will be organized in a Question and Answer way **using real world problem cases and Harvard cases.** The students are expected to prepare for the discussion of the assigned reading and case material. Readings for each module will be assigned for discussion.

### Grading Policy:

Quiz and Class Participation 30% Term Project (30%) and Case studies (40%)