

財務會計準則研討  
**Seminar in Financial Accounting Standards**  
Fall Semester 2010  
Syllabus

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本學期之『財務會計準則研討』課程與以往上課重點略為不同，基於我國即將於2013年與國際會計準則接軌，故將以較詳實介紹國際會計準則為目標，特別針對重要及即將修正之公報為主。討論公報觀念時，亦會加強修改中公報之介紹與分析。

**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](mailto:ccliu@management.ntu.edu.tw)) no later than the final exam week.

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

**Schedule:**

Topic
Introduction 介紹課程及基本會計概念
1 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 IFRS 7 Financial Instruments: Disclosures
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
3 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
4 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
5 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
6 同學報告 2 位 <a href="#">IAS 40</a> Investment Property
7 同學報告 2 位 財務會計準則公報第三十五號「租賃會計」 Lease Accounting(含 IASB 草案)

<b>8 同學報告 1-2 位</b> 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」
<b>9 同學報告 2-3 位</b> 財務會計準則公報第七號「合併財務報表」 IAS 27: Consolidated and Separate Financial Statements SIC 12 Consolidation – Special Purpose Entities
<b>10 同學報告 1-2 位</b> 財務會計準則公報第三十一號「合資投資之會計處理準則」 IAS 31: Financial Reporting of Interests in Joint Ventures
<b>11 同學報告 2 位</b> 財務會計準則公報第三十二號公報「收入認列之會計處理」 IAS 18: Revenue (含 IASB 草案 Revenues from contracts with customers)
<b>12 同學報告 3-4 位</b> 財務會計準則公報第三十四號「金融商品之會計處理準則」 IAS 39: Financial Instruments Recognition and Measurement IFRS 9 Financial Instruments
<b>13 同學報告 3-4 位</b> 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」 FAS140: Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities-a replacement of FASB Statement No. 125
<b>14 同學報告 1-2 位</b> 財務會計準則第二十九號公報 政府輔助之會計處理準則 IAS20: Accounting for Government Grants and Disclosure of Government Assistance
<b>15 同學報告 1-2 位</b> 財務會計準則公報第四十一號「營運部門資訊之揭露」 <a href="#">IFRS 8</a> Operating Segments
<b>16 同學報告 1-2 位</b> <a href="#">IFRS 6</a> Exploration for and evaluation of Mineral Resources
<b>17 同學報告 1-2 位</b> IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors
<b>18 同學報告 1-2 位</b>

