

Syllabus of Financial Reporting and Valuation

企業價值衡量 教學大綱



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GENERAL INFORMATION

Date: 2/19/2011~ 5/28/2011, Biweekly (隔週上課)

Time: Saturday, 13:40-17:20

Venue: 管理學院 o 館 xxx 教室

Faculty:

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NATURE AND SCOPE

GRADING POLICY

- Class participation ----- 40%
- Group case and paper-----40%
- Exam -----20%



TIME/ SCHEDULE

02/19

Content – Earning management and fraudulent financial reporting

Material – class notes

03/05

Content – Internal control and financial reporting quality

Material – class notes

Case- Accounting Fraud at WorldCom

03/19

Content- 企業評價個案研討

Material- class notes

04/02

Content- 選擇權定價模式與企業評價

Material- class notes

04/16

Content – Current financial reporting environment: To illustrate how financial reporting standards are designed to address the information needs of investors

Material – class notes

04/30

Content – Residual income valuation model and Ohlson model: To understand how to use the financial reports in making financial decisions

Material – class notes

05/14



Content – Fair value accounting: To understand the importance and limitation of fair value accounting as well as its future

Material – class notes

05/28

Content – Super-clean surplus accounting and accounting for employee stock options: To understand the concept of super-clean surplus accounting and its applications

Material – class notes