

## Tamkang University Academic Year 111, 1st Semester Course Syllabus

Course Title	POSITIVE ACCOUNTING RESEARCH	Instructor	ANXUAN XIE
Course Class	TLAXM1A MASTER'S PROGRAM, DEPARTMENT OF ACCOUNTING, 1A	Details	<ul style="list-style-type: none"> <li>◆ General Course</li> <li>◆ Selective</li> <li>◆ One Semester</li> </ul>
Relevance to SDGs	SDG1 No poverty SDG10 Reducing inequalities		
Departmental Aim of Education			
I. Develop potential research capability. II. Able to integrate multiple fields. III. Uphold ethics & morality standards. IV. Cultivate international perspective. V. Develop macro-view of the future.			
Subject Departmental core competences			
A. Students can demonstrate that they have program advanced knowledge of business and management.(ratio:20.00) B. Students can demonstrate that they have analytical and problem-solving capability. (ratio:20.00) C. Students can demonstrate their oral and written communication skills.(ratio:20.00) D. Students can demonstrate team work and interpersonal skill.(ratio:20.00) E. Students are able to demonstrate effective considerations of ethical issues in business situation.(ratio:20.00)			
Subject Schoolwide essential virtues			
1. A global perspective. (ratio:10.00) 2. Information literacy. (ratio:15.00) 3. A vision for the future. (ratio:10.00) 4. Moral integrity. (ratio:10.00) 5. Independent thinking. (ratio:30.00) 6. A cheerful attitude and healthy lifestyle. (ratio:5.00)			

7. A spirit of teamwork and dedication. (ratio:15.00)

8. A sense of aesthetic appreciation. (ratio:5.00)

**Course Introduction**

See cloud attachment, website:

<https://drive.google.com/drive/folders/1f7Ctzd4kRALYHPhMZ4anTVI63f4AhcBU?usp=sharing>

**The correspondences between the course's instructional objectives and the cognitive, affective, and psychomotor objectives.**

Differentiate the various objective methods among the cognitive, affective and psychomotor domains of the course's instructional objectives.

I. Cognitive : Emphasis upon the study of various kinds of knowledge in the cognition of the course's veracity, conception, procedures, outcomes, etc.

II.Affective : Emphasis upon the study of various kinds of knowledge in the course's appeal, morals, attitude, conviction, values, etc.

III.Psychomotor: Emphasis upon the study of the course's physical activity and technical manipulation.

No.	Teaching Objectives	objective methods
1	Learning empirical accounting research.	Cognitive

**The correspondences of teaching objectives : core competences, essential virtues, teaching methods, and assessment**

No.	Core Competences	Essential Virtues	Teaching Methods	Assessment
1	ABCDE	12345678	Lecture, Discussion	Study Assignments, Discussion(including classroom and online), Report(including oral and written)

**Course Schedule**

Week	Date	Course Contents	Note
1	111/09/05 ~ 111/09/11	Regression (I)	
2	111/09/12 ~ 111/09/18	Regression (II)	
3	111/09/19 ~ 111/09/25	Logistic regression (I)	

4	111/09/26 ~ 111/10/02	Logistic regression (II)	
5	111/10/03 ~ 111/10/09	Control variables	
6	111/10/10 ~ 111/10/16	Interaction term	
7	111/10/17 ~ 111/10/23	Instrumental variables	
8	111/10/24 ~ 111/10/30	Sample selection problem	
9	111/10/31 ~ 111/11/06	Panel data	
10	111/11/07 ~ 111/11/13	Midterm	
11	111/11/14 ~ 111/11/20	PSM and Entropy matching	
12	111/11/21 ~ 111/11/27	Pairing	
13	111/11/28 ~ 111/12/04	Mediation analysis	
14	111/12/05 ~ 111/12/11	Regression Discontinuity Design, RDD	
15	111/12/12 ~ 111/12/18	Event study	
16	111/12/19 ~ 111/12/25	Text mining	
17	111/12/26 ~ 112/01/01	Student presentation	
18	112/01/02 ~ 112/01/08	Student presentation	
Requirement			
Teaching Facility		Computer, Projector	
Textbooks and Teaching Materials			
References			
Number of Assignment(s)		(Filled in by assignment instructor only)	
Grading Policy		◆ Attendance :           %   ◆ Mark of Usual : 50.0 %   ◆ Midterm Exam :           % ◆ Final Exam :           % ◆ Other (Student presentation) : 50.0 %	

Note	<p>This syllabus may be uploaded at the website of Course Syllabus Management System at <a href="http://info.ais.tku.edu.tw/csp">http://info.ais.tku.edu.tw/csp</a> or through the link of Course Syllabus Upload posted on the home page of TKU Office of Academic Affairs at <a href="http://www.acad.tku.edu.tw/CS/main.php">http://www.acad.tku.edu.tw/CS/main.php</a>.</p> <p>※ <b>Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</b></p>
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