Tamkang University Academic Year 114, 1st Semester Course Syllabus

Course Title	ADVANCED FINANCIAL ACCOUNTING THEORY	Instructor	HSIAO, LI-PENG
Course Class	TLAXM1A MASTER'S PROGRAM, DEPARTMENT OF ACCOUNTING, 1A	Details	◆ General Course ◆ Required ◆ One Semester ◆ 2 Credits
Relevance to SDGs	SDG4 Quality education		

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:30.00)

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:10.00)

Subject Schoolwide essential virtues

1. A global perspective. (ratio:20.00)

2. Information literacy. (ratio:10.00)

3. A vision for the future. (ratio:20.00)

4. Moral integrity. (ratio:5.00)

5. Independent thinking. (ratio:20.00)

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	The course aims to (1) help students understand financial accounting theories; (2) establish a foundation for students' future academic writing through the study of literature related to financial accounting theories; and (3) learn to apply financial accounting research tools. The course systematically covers: fundamental introduction, accounting valuation function, accounting information quality, accounting contractual function, and accounting information production.

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	Understanding financial accounting theories and 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, Publication	Discussion(including classroom and online), Report(including oral and written), Final Empirical Project Report

Course Schedule

Week	Date	Course Contents	Note
1	114/09/15 ~ 114/09/21	Introduction to Accounting Research / Journal Rankings	Course Overview
2	114/09/22 ~ 114/09/28	Efficient Securities Markets	Lecture
3	114/09/29 ~ 114/10/05	Agency Theory	Lecture

4	114/10/06 ~ 114/10/12	Decision Usefulness	Lecture
5	114/10/13 ~ 114/10/19	Information Asymmetry	Lecture
6	114/10/20 ~ 114/10/26	Audit Quality/Earnings Quality	Lecture
7	114/10/27 ~ 114/11/02	Accrual-Based Earnings Management	Paper 1
8	114/11/03 ~ 114/11/09	Real Earnings Management	Paper 2
9	114/11/10 ~ 114/11/16	Fair Value Accounting	Paper 3
10	114/11/17 ~ 114/11/23	Financial Statement Comparability	Paper 4
11	114/11/24 ~ 114/11/30	Corporate Social Responsibility	Paper 5
12	114/12/01 ~ 114/12/07	ESG	Paper 6
13	114/12/08 ~ 114/12/14	Analyst Forecast	Paper 7
14	114/12/15 ~ 114/12/21	Financial Reporting Quality	Paper 8
15	114/12/22 ~ 114/12/28	Final Empirical Project Report	
16	114/12/29 ~ 115/01/04	Final Empirical Project Report	
17	115/01/05 ~ 115/01/11	Final Empirical Project Report	
18	115/01/12 ~ 115/01/18	Final Empirical Project Report	

Key capabilities	self-directed learning Problem solving
Interdisciplinary	Financial Accounting Preofession
Distinctive teaching	Logical Thinking
Course Content	Logical Thinking Sustainability issue

Requirement	* This schedule is temporary and subject to change.
	* Teaching content and reporting requirements will be modified based on enrollment numbers.
	Course Structure
	1.All students will be expected to have read a set of the assigned papers.
	2.Each paper will be assigned to students who present and lead the discussion.
	3.All students except the reporter are required to turn in a summary report (1-2 pages) for each paper discussed at the beginning of the class.
	4.The typical structure of the summary report will be as follows:
	    Problems, issues, and questions raised in the paper
	    Conceptual framework and modeling
	    Findings: results, interpretations, and implications
	    Comments
	    Possible extensions and research opportunities
	Grading Policy
	1.Participation: 10%
	2.Discussion: 10%
	3.Summary Reports: 20%
	4.Seminar Presentation: 30%
	5.Final Empirical Project Report: 30%

Textbooks and Teaching Materials	Self-made teaching materials:Presentations, Handouts
References	William R. Scott. 2020. Financial Accounting Theory, 8th ed. Watts, R., and J. L. Zimmerman. 1986. Positive Accounting Theory.
Grading Policy	◆ Attendance： 10.0 % ◆ Mark of Usual：10.0 % ◆ Midterm Exam： 30.0 % ◆ Final Exam： 30.0 % ◆ Other〈Summary Reports〉：20.0 %
Note	This syllabus may be uploaded at the website of Course Syllabus Management System at https://web2.ais.tku.edu.tw/csp or through the link of Course Syllabus Upload posted on the home page of TKU Office of Academic Affairs at http://www.acad.tku.edu.tw/CS/main.php. ※"Adhere to the concept of intellectual property rights" and "Do not illegally photocopy, download, or distribute." Using original textbooks is advised. It is a crime to improperly photocopy others' publications.