

# 國立政治大學 商學院

National Chengchi University  
College of Commerce



## 會計學系 108學年度課程手冊

Department of Accounting  
Curriculum Guide



AACSB  
ACCREDITED



# Introduction to the College of Commerce

The College of Commerce, National Chengchi University was established in 1958, and leads Taiwan in the development of advanced business administration programs with the best teachers and rigorous teaching and research spirit. It has cultivated elite talent for academic research and business administration with an equal emphasis on theory and practice, and has made significant contribution to the rapid development and transformation of Taiwan economy and society. The College of Commerce currently has eight departments and an independent graduate institute, three professional MBA programs and 16 college-level research centers. Key directions for future development include “FinTech and Innovation,” “Innovation, Entrepreneurship, and Organizational Innovation,” “Corporate Social Responsibility, Business Ethics, and Sustainable Development” and “IoT, Supply Chain, and e-Commerce Integration.”

## Elite Teachers

The College of Commerce currently has 151 full-time teachers, 90% of which have a Ph.D. from a world class university. The outstanding research and academic performance of elite teachers have allowed numerous teachers to win academic research awards from the Ministry of Education (MOE) and the Ministry of Science and Technology (MOST), and hold important positions, such as the convener of a business related field under the MOST, or the editor-in-chief, vice editor-in-chief, and editor of a specific field, for TSSCI journals. Furthermore, many professors serve crucial roles in industry and government, including government officials, consultants, or committee members and company supervisors or directors.

## Distinguished Alumni

Thanks to the rigorous professional training and cultivation by the College of Commerce, as well as the extraordinary performance of alumni in their professions, alumni of the College of Commerce have significant influence in industry, government, and academia. As a result, domestic industry has had a preference for graduates from the College of Commerce, including Chou Chun-Chi, Chairperson of Sinyi Realty Inc., Samuel Yin, Chairperson of Ruentex Financial Group, Song Wen-Chi, Former Chairperson of Taipei 101, Lin Hsin-I, Former Vice Premier, Lin I-Fu, Yin Chi-Ming, and Ho Mei-Yieh, Former Ministers of Economic Affairs, and Cheng Ting-Wang, Wu Si-Hua, and Edward Chow, Former Presidents of National Chengchi University are all alumni of the College of Commerce.

## International Certification and Recognition

The College of Commerce, NCCU is the only college of commerce in Taiwan to pass all three international accreditations - AACSB, EUQIS, and AACSB Accounting. Only seven colleges of commerce worldwide have pass all three accreditations. This shows that the quality, learning resources, international development, and corporate cooperation of the College of Commerce, NCCU has widely gained international recognition. The College of Commerce became the 65th member of the Partnership in International Management (PIM) in October 2018. Members of the PIM include Cornell University Samuel Curtis Johnson Graduate School of Management, Imperial College Business, and National University of Singapore Business School, symbolizing that the level of internationalization at the College of Commerce, NCCU is on par with top tier colleges of commerce around the world.

## **Talent Cultivation and Industry-Academia Collaboration Project**

The College of Commerce, NCCU closely works with the industrial sector and maintains good and close relationships with major corporations. This not only helps broaden students' horizons, but also gives them an opportunity to apply what they learned in practice. It utilizes industry resources in course design, so that courses are closer to practice, or transforms a company's experience into a case study, which helps improve teaching quality. Teachers can also apply the case studies in their research to create greater academic capabilities.

To increase the depth of industry-academia collaboration, the College of Commerce established the [Cross Elite Company Platform] in 2015. Linking together benchmark enterprises in different industries around Taiwan through a membership. The "Horizon Broadening Forum" held each quarter gives teachers and students an opportunity to engage in in-depth interactions with the industrial sector, so that students will have a better grasp of corporate practices, while building a stronger partnership between the College of Commerce, NCCU and different companies.

## **Innovation in Teaching**

The College of Commerce adopted the assurance of learning (AOL) assessment method in coordination with the Association to Advance Collegiate Schools of Business (AACSB), in order to maintain elite levels of the international accreditation. The College strengthens students' core competencies, knowledge, and skills to ensure the learning effectiveness and quality assurance of higher education.

The College of Commerce, NCCU is always been a pioneer in the case study teaching method in Taiwan. It began to actively promote participatory teaching in 2005, and has selected over 50 seed instructors to participate in the Global Colloquium on Participant-Centered Learning (GloColl) in Harvard Business School. The College is promoting participatory teaching in courses, and hopes to inspire more creative ideas and diverse perspectives through active teacher-student interactions in class.

To train bilingual students with an expertise in international business administration, the College of Commerce, NCCU offered the first English Taught Program (ETP) in Taiwan in 2000. In response to trends and society's needs, the College offered numerous programs, such as the Supply Chain Management Credit Program, Big Data Analysis Program, and FinTech Expertise Program, to help cultivate experts in different fields for society.

## **International Exchange**

The College of Commerce, NCCU has exerted great efforts in different aspects of internationalization, and established the Office of International Affairs in 1999 to actively promote international cooperation and exchange. At present, the College has 139 sister schools and recommends or is recommended over 500 exchange students from foreign universities every year. The College launched five dual degree programs with Purdue University in 2019, including IMBA, MBA, master's programs of the Department of Accounting and Department of Management Information Systems, and the Department of Finance.

The College is also actively promoting international academic exchange, and co-organizes international conferences with renowned universities in the Asia-Pacific, such as the Chinese University of Hong Kong and Nanyang Technological University. The College is also frequently visited by famous professors and journal editors from overseas. The College began co-organizing the "Cross-Strait Business School Academic Forum" with Sun Yat-Sen Business School, Renmin Business School, and Xiamen University School of Management in 2018. The four schools take turns hosting the forum, which will benefit long-term partnerships between the College and international academic institutions.

# Introduction to the Department of Accounting

The Department of Accounting was established in 1958 and was originally named the Department of Accounting and Statistics. The department was divided into the Department of Accounting and Department of Statistics in 1966. The Department established the first accounting master's program and doctoral program in Taiwan in 1969 and 1991, respectively. Under the guidance of the Ministry of Education's (MOE) Multiple Entrance Program and to attract even more outstanding students, the Department began offering admission by application in academic year 2002. The master's program established a Tax Division in 2003, and began jointly offering the law and accounting master's program with the Graduate Institute of Law and Interdisciplinary Studies in academic year 2004. Furthermore, in response to the promotion of recurrent education by the MOE, the Department began offering the Executive Master of Business Administration (EMBA) program in academic year 2000. The program is now handled by the College of Commerce.

Starting in academic year 2008, the Department of Accounting, NCCU began offering courses on Harvard Business School cases, 21st century accounting, and eIFRS, and was the first to offer a honorary undergraduate program and five-year bachelor-master's program to cultivate high level accounting management talent of the future. The Department began offering international dual degree and international exchange programs in academic year 2009, and formed strategic alliances with accounting departments of the top universities in the United States, enhancing students' internationalization and technology innovation abilities. Top universities in the United States that have signed agreements with the Department include University of Illinois at Urbana Champaign, University of Florida, Michigan State University, Purdue University, and the newly signed Singapore Management University in 2016. The Department of Accounting, NCCU was established to conduct academic research, cultivate talent, improve the culture, serve society, and drive national development. The Department adjusts its curriculum in response to the environment, in hopes that students will meet the needs of the nation and society.

## Curriculum and Teaching

Undergraduate program courses include required courses, common required courses, and elective courses that students choose based on their interests. The master's program places equal emphasis on theory and practice, while courses of the Tax Division place equal emphasis on accounting and taxes. After doctoral students have complete course requirements, they must pass a subject examination, oral defense of their dissertation, and meet paper publication requirements to obtain a Ph.D. Teachers at the Department place equal emphasis on theory and practice. Theoretical courses are taught by full-time teachers with both scholarship and self-cultivation, while practical courses are mostly taught by teachers with an abundance of practical experience from accounting firms. Professors not only dedicate their efforts to teaching and research, but also actively participate in policy formulation. For example, president Cheng Ting-Wang has been the chairperson of the Financial Accounting Standards Board for numerous years, and was the first and second term chairperson of Taiwan Accounting Association. Numerous teachers are on the Financial Accounting Standards Board, Auditing Standards Board, Appraisal Standards Board, Accounting System Committee, Public Company Review Committee, and Executive Yuan's Budget, Accounting and Statistics Law Amendment Committee, Committee for Government Accounting Standards, and many fee review committees, making considerable contribution to the formulation and implementation of financial and accounting policies.

The Department has master's students serve as teaching assistants to provide students with a place and channel to answer accounting course related questions. Master's students have shifts at the Learning Resources Center of NCCU, providing undergraduate students with guidance and consultation when taking accounting courses. In response to the rapidly changing business environment and business processes, the Department began offering the "National Chengchi University Department of Accounting CIMA

Management Accounting Program” in academic year 2016, working together with the Chartered Institute of Management Accountants (CIMA) to develop students with an expertise in cost control and management, financial analysis and management, strategic management, risk management, and human resource management. By obtaining a CIMA certificate, students become more competitive in pursuing further studies and employment. Furthermore, the Department began offering the first business analytics program in Taiwan in academic year 2015. The program provides students with systematic training in big data analysis, and allows students to understand how to apply big data analysis tools in the internal management and auditing work of companies, so that they can face the accounting and auditing challenges brought by the rise of IoT business models. Thanks to the collective efforts of teachers and students, the Department became the first and only department in Taiwan to obtain the AACSB accounting accreditation in academic year 2013. The Department once again passed the AACSB accounting accreditation in 2016 and received a five-year accreditation, longest duration possible.

## **Research and Education Promotion**

The Department has always valued academic research, and besides purchasing various databases (including: Audit analytics, ExecuCOMP, Worldscope, IBES Guidance, ABI-INFORM Global, BankScope, COMPUSTAT, CRSP, Current Index to Statistics, DataStream, IBES via WRDS, MIC intelligence consultant services, SDC, Standard & Poor's SynThesys Non-Life, WRDS, Taiwan Economic Journal, etc.) to provide an abundance of research resources, it also often organizes international academic conferences, establishing a platform for exchanges between teachers and students to strengthen the Department's accounting research abilities, as well as elevate Taiwan's status in the field of accounting.

Starting in academic year 2015, internationally renowned scholars in the field of accounting are invited to visit the university for one week each semester (including: Gerald Lobo, Zhaoyang Gu, Hong Xie, Chris Hogan, Sally K. Widener, Daniel Cohen, Naomi Soderstrom, and Michael Willenborg). The research experience shared by the top scholars around the world in the field of accounting, as well as discussions regarding future cooperation with teachers of the Department, are carried out on this complete platform for interactions. In addition to paper publications, arrangements are also made for the scholars to engage in in-depth exchanges with teachers and students of the Department during this period of time, enhancing the research capabilities of teachers.

The Journal of Accounting Review published by the Department is an important academic journal on accounting in Taiwan. Editorial committee members include outstanding scholars in the field of accounting in Taiwan and overseas. The request for papers and screening process is rigorous and won the Outstanding College Academic Publication Award from the MOE in 1993, first place in the management discipline of the “Most Influential Humanities/Social Science Journal Awards” from the National Central Library in 2016, and a tier one journal in the new core journal collection and rating system of TSSCI in 2017! Furthermore, the Department regularly organizes academic conferences and invites domestic and foreign professors to publish papers, or lets doctoral students to publish their research results, which plays an important role in increasing academic exchanges and encouraging research.

## **Facilities and Scholarships**

The Department has an excellent teaching environment with complete facilities. Every teacher has excellent computer equipment and databases to use for teaching and research. Besides NCCU Computer Center and the College of Commerce Computer Room, the Computer Accounting and Auditing Laboratory of the Department of Accounting was formally unveiled with the support of NCCU alumni at KPMG in 2012. The laboratory is equipped with an electronic whiteboard, printer, computer, and professional auditing software for students to experience what practices are like.

The Department also provides teachers and students with many advanced teaching aids and research equipment, such as projectors, video player and recorder, camera, laptop, personal computer, laser black and white printer, laser color printer, CD player, scanner, copy machine, slide projector, and printing press. As for books, in addition to the rich collection of books in NCCU Library, College of Commerce Library,

and Social Sciences Information Center, the Department also has a library with Chinese and English books and accounting related journals. Due to the Department's long history, many organizations provide scholarships and there are currently about 13 scholarships that are always available for application by students.

## **Students Activities**

The accounting association is the main organizer of student activities. It is responsible for planning and organizing a variety of student activities, including orientation camp, department holiday, accounting week activity series, alumni assembly, debate team, choir, cultural activities, farewell party, and various ball games. Students can develop their leadership and execution abilities and learn communication and expression techniques from these activities. Students actively participate in activities on campus and off campus, such as the sports meet on the anniversary of NCCU, freshmen debate contest, freshmen tournament, and intramural sports events, cultural cup choral competition, and dance; the cheerleading squad won numerous competitions, winning first place in the NCCU anniversary cheerleading contest and best creativity award in academic year 2016. The Department has won the championship in men's basketball, women's volleyball, and debate tournament in the National Intercollegiate Accounting Cup. Recently, many students have also achieved excellent performance in intercollegiate activities, such as: winning first place in the Deloitte Taiwan Tax Championship in 2017, representing Taiwan in winning the award of excellence in the finals of Deloitte Tax Championship in 2017, winning third place in the Accounting Elite Debate Tournament in 2017, and winning first place in the second National Intercollegiate International Tax Competition in 2016.

## **Employment and Alumni Performance**

Alumni of the Department have achieved excellent performance. Alumni have passed many examinations, such as civil servant, graduate school, or CPA examinations. In terms of employment, graduates from the Department of Accounting, NCCU can be found in accounting, academia, corporations, and government agencies with excellent performance. In academia, alumnus Cheng Ting-Wang is the former president of NCCU and is now a chair professor of NCCU. Many alumni hold teaching positions in domestic and overseas universities junior colleges, and high (vocational) schools. Furthermore, alumni also have some influence in the government administrative system. For example, Mr. Chen Ching-Tsai is currently a member of the Control Yuan, Mr. Li Yu-Lin was vice controller of the Executive Yuan, Mr. Yao Chiu-Wang was comptroller at the Directorate General of Budget, Accounting and Statistics, Mr. Lin I-Fu was the Minister of Economic Affairs, Mr. Lu Tong-Ying was the chairperson of Taipei Exchange, Professor Ma Hsiu-Ju was a member of the Control Yuan, and Mr. Chen Chien-Chih was a legislator. In the accounting industry, alumni of the Department manage or are partners in well-known accounting firms, one third of the partners in the Big Four are alumni of the Department, Mr. Yu Chi-Lung is currently the chairperson of KPMG Taiwan, Mr. Li Hsueh-Cheng is the executive vice president of Deloitte & Touche, Ms. Tseng Hui-Chin is currently the vice chairperson of PwC Taiwan, Mr. Wu Han-Chi is the chairperson of Taipei City CPA Association, and Mr. Chen Fu-Wei is Chairperson of the National Federation of CPA Associations of the Republic of China. In the private sector, Mr. Wu Kuang-Hsiung held the position of president of Taiwan Stock Exchange, chairperson of Taiwan Ratings Corporation, and chairperson of Taishin Securities Investment Advisory Co., Ltd. Mr. Huang Min-Chu held the position of president of Taipei Exchange and is currently a consultant for SinoPac Securities Corporation. Many alumni are senior executives of finance and management departments at major companies, such as Ms. Ho Li-Mei is the Senior Vice President, CFO, and Spokesperson for TSMC; Mr. Kuo Shui-I was the Vice President of the Investment Department, Chunghwa Telecom, and is currently the CFO of Chunghwa Telecom.

## **Future Prospects**

To widely recruit elite talent from around the nation, the Department began accepting students into its undergraduate and master's programs via screening in 1995, encouraging full-time and part-time students with special talents, development potential, and an interest in accounting to enter the Department. Anyone who has graduated from a public/private high school or college is eligible to apply. Furthermore, the future for teaching at the Department will not only focus on passing on accounting and business knowledge, but also strengthening language and computer training in response to the trend of internationalization. This will allow the Department's students to better meet the needs of the era, and continue to lead the field of accounting in Taiwan into the 21st century. If you want to learn more about the Department, please search for the latest information via the world wide web. Website of the Department of Accounting, NCCU: <https://acct.nccu.edu.tw>.

## Introduction to the Doctoral Program

The Department of Accounting's doctoral program was established in 1991, and is the first doctoral program in accounting to be established in Taiwan. Over the years, the program has cultivated many Ph.D. students with an expertise in accounting, and the students go on to become outstanding teachers in accounting related departments of universities around Taiwan, while achieving excellent academic performance in the field of accounting. The Department's doctoral program focuses on theories in financial accounting, management accounting, auditing, taxes, and AIS, in hopes of developing doctoral students with problem solving and independent research ability, so that they will become:

- ◇ Talent with independent research ability and able to publish high quality academic papers
- ◇ Talent with innovative thinking ability and conducts research on important international accounting issues
- ◇ Cultivate high level accounting education talent with humanist literacy, holistic care, and academic ethics

The Department attaches great importance to the academic performance of doctoral students in the field of accounting, and actively encourages doctoral students and teachers to jointly conduct research and publish papers on emerging issues in the field of accounting. In recent years, doctoral students of the Department have achieved excellent performance in terms of papers published in international academic conferences and accounting journals. Even though the Department's doctoral program is relatively small, teachers and students frequently interact in an environment where teaching and learning benefit each other. The Department's doctoral students receive rigorous and solid academic training, and gain precious teaching and research experience through interactions in a harmonious learning environment. The Journal of Accounting Review published by the Department is the only academic journal on accounting included in the TSSCI. Starting in 2008, the Department invites doctoral students and young teachers from higher education institutions in China to participate in 2 to 4 months exchange and study activities in Taiwan, actively promoting cross-Strait academic exchanges in accounting.



## Doctoral Program Graduation Requirements

- I. Complete prerequisite courses:  
Prerequisite courses for doctoral students include: Intermediate Accounting (6 credits), Cost and Management Accounting (6 credits), and Auditing (6 credits). Students who have obtained a CPA certificate are not required to take the abovementioned prerequisite courses.
- II. Acquire at least 30 credits from required and elective courses, including:
  - (I) Academic Ethics (common required course)
  - (II) Basic courses:
    1. Econometrics courses (1) (3 credits in total)
    2. Microeconomics courses (1) (3 credits in total)
  - (III) Core courses
    1. Advanced Management Accounting Research (3 credits)
    2. Advanced Accounting Research (3 credits)
    3. Advanced Auditing Research (3 credits)
  - (IV) Accounting Seminar (4-8 credits)
  - (V) Accounting Directed Study (2 credits):  
During the summer between the first and second year and between the second and third year, doctoral students must complete two summer papers (must obtain preliminary results) with different topics advised by different full-time teachers at the Department, and must report the summer papers during a seminar.
  - (VI) Elective courses (9 credits)
- III. Pass the qualifying exam: Pass the final written exam of core courses
  - (I) Before the end of the semester, core courses must hold a final written examination. The course instructor must submit doctoral students' reports, course performance, and final examination score to the department office for future reference.
  - (II) The passing score for core courses is 70 points. If doctoral students fail any course, they must retake the examination until they pass.
  - (III) Doctoral students must take and pass three core courses and "Accounting Directed Study" to become a Ph.D. candidate.
- IV. Results presentation:  
Doctoral students must complete the following before graduation:
  - (I) 1 publication in a journal
    1. Publish accounting related research results in a domestic or foreign academic journal recognized by the Department; contents may not be included in the student's doctoral dissertation.
    2. The number of authors of the paper may not exceed four, in which the number of graduate students is limited to two:
      - ① A paper adapted from a master's thesis and co-authored with the original author, and deemed to have made significant contribution by the Doctoral Program Committee is calculated as 0.5 papers.
      - ② A paper co-authored by two doctoral students is calculated as 0.5 papers for each student, or as 1 paper for one of the students.
    3. If a paper that is in the revise and resubmit stage of a MOST A+ or A tier international journal, and there is only one author who is a doctoral student, then the student will be deemed to have met this research result requirement.
    4. If a paper is published in a MOST A+ or A tier international journal, and there are two authors who are doctoral students, then the paper will be calculated as one paper for each student.

- (II) 1 paper published in an academic conference
    - 1. Publish accounting research results written and personally presented in English in an international academic conference recognized by the Department.
    - 2. This paper may be the same as the publication in a journal.
  - (III) The paper must be accepted by the journal and published in the conference while the student is studying in the doctoral program.
  - (IV) Please see the Department's "List of Academic Journals and Academic Conferences for Doctoral Students to Publish Research Results" for related rules.
- V. Complete the degree examination:
- (I) A doctoral dissertation may consist of several research papers related to a specific topic.
  - (II) At least one dissertation advisor must be a full-time teacher of the Department. Teachers of the Department may only advise one doctoral student from each class, from when the doctoral student reports the dissertation advisor and title to the department office until the doctoral student completes the degree examination. Mutual advising is deemed one student. Special cases shall be submitted to the Doctoral Program Committee for discussion.
  - (III) The dissertation oral defense jury shall consist of five members. The student's dissertation advisor is an ex-officio member (co-advisors are viewed as one member), two members shall be determined by the advisor and department chair, and the remaining two members shall be selected by the department chair from recommendations made by the Doctoral Program Committee. At least one third of defense jury members (inclusive) must be individuals outside of the University faculty. The jury members shall be reported to the president of the university for appointment.
  - (IV) The Doctoral Program Committee shall recommend two more defense jury members after receiving the (1) analysis results chapter of the dissertation provided by the doctoral student and (2) the list of defense jury members recommended by the advisor and department chair.
  - (V) During the degree examination, all oral defense jury members shall attend the entire process and the oral defense, and the student must receive an oral defense score of at least 70 points from two thirds or more of defense jury members to pass the examination. Degree examinations must be open to all doctoral students and teachers of the College of Commerce, NCCU.

## Doctoral Program Curriculum Planning

Course Name	Required/ Elective	Credits
Econometrics courses (1)	Required	3
Microeconomics courses (1)	Required	3
Advanced Accounting Research	Required	3
Advanced Management Accounting Research	Required	3
Advanced Auditing Research	Required	3
Academic Ethics	Required	1
Accounting Directed Study ★ During the summer between the first and second year and between the second and third year, doctoral students must complete two summer papers with different topics advised by different full-time teachers at the Department.	Required	2
Accounting Seminar ★ Students who are receiving scholarships from the Ministry of Education or the Graduate Student Study Abroad Program of the Ministry of Science and Technology may apply for credit transfer for this course.	Required	4~8
Elective Courses	Elective	9
Minimum graduation credits		30

## Overview of Required Courses in the Doctoral Program

Course ID	Course Name	Class time	Credits	Estimated learning time outside of class each week
300006001	Academic Ethics	Second Semester Friday FGH (Temporary)	1	1 hour

**[Course Objectives]**

By teaching business ethics concepts and academic ethics principles, this course aims to cultivate academic talent with the ability to determine value, and attaches importance to the spirit of business ethics and principles of research ethics. As a result, doctoral students will be able to implement ethical concepts in their field of expertise when they become teachers of business administration in the future. It will strengthen the elements of business ethics in teaching contents and cause the students to uphold academic ethics when engaging in research.

**[Course Content]**

Contents of this course cover two aspects: Business ethics and academic ethics. Aspects of business ethics include ethical dialectical training, introduction to theories of ethics, business ethics case analysis and discussion, and sustainability value ranking activities. Academic ethics includes guidelines for writing academic papers and citation and quotation, principles and procedures for reviewing research ethics in social sciences, and application for and regulations on MOST projects.

Course ID	Course Name	Class time	Credits	Estimated learning time outside of class each week
353012001	Advanced Accounting Research	18 weeks	3	6 hours

**[Course Objectives]**

To provide a general understanding of empirical financial accounting researches.

**[Course Content]**

To cover the theories and methodologies underlying market efficiency, information perspectives and measurement perspective of accounting numbers, intangible assets, positive theory of accounting choices, earnings management, voluntary disclosures and regulation, etc.

Course ID	Course Name	Class time	Credits	Estimated learning time outside of class each week
353013001	Advanced Management Accounting Research	18 weeks	3	6 hours

**[Course Objectives]**

This course introduces concepts, methods and uses of management accounting information, with more emphasis on strategic cost management, performance management systems, and other related managerial accounting topics. In addition, this course will integrate issues in managerial accounting practice directly into class discussions. This will be achieved through the case studies that are mainly based on real world managerial accounting contexts.

**[Course Content]**

Basic issues in management accounting, corporate governance, risk management, internal control, corporate social responsibility

Course ID	Course Name	Class time	Credits	Estimated learning time outside of class each week
353005001	Advanced Auditing Research	18 weeks	3	6 hours

[Course Objectives]

The main purpose of this course is to help the students understand the recent development of auditing research.

[Course Content]

Including the following topics:

(1) The basic concepts:

We introduce the economic role of the auditing in both the free and a regulated market. The Existing auditing literature discusses the demand for auditing under three different hypotheses: monitoring hypothesis, information hypothesis, and insurance hypothesis. All of them will be discussed in details.

(2) Auditor liability and litigation:

The accounting profession is witnessing an increase in both the numbers of lawsuits against auditors and the settlements associated with those suits. Thus, the study of the factors associated lawsuits is very crucial.

(3) Low balling and independence

The practice of “low balling” (setting audit fees below total current costs on initial audit engagement) has been noticed by SEC. Some claimed that it would impair the independence of auditor. Several papers study the problem and derive the conditions in which the independence is affected.

(4) Auditor reputation and asymmetric information:

In a PI setting, they’re in an asymmetric information problem between entrepreneur and investor. Thus, the entrepreneur with good information will try to reveal his information, and auditor with good reputation can be used as a signal to avoid the adverse selection problem.

(5) Audit quality:

Outside investors want to make sure if the audited financial statements are reliable. The higher the audit quality is, the more they can trust on the financial statements. Thus, several papers study factors, which can influence the audit quality.

**Doctoral Program Course Checklist and Study Plan**

**National Chengchi University College of Commerce Department of Accounting Course Checklist**

Name:		Student No.:			
Date of enrollment:		Form Completion Date:			
Semester of course	Type of course*	Course name	Offered by	Course instructor	Required/ Elective (Credits)
Academic year ____ semester					
Signature of course selection advisor			Date		
Approval from Doctoral Program Committee:			Date		

## National Chengchi University College of Commerce Department of Accounting Study Plan

Name: \_\_\_\_\_ Student No.: \_\_\_\_\_

(Contents of the table may be added or deleted as needed)

First semester of first year			
Course Name	Class time	Required/Elective	Credits
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
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_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
Second semester of first year			
Course Name	Class time	Required/Elective	Credits
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
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_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
Total			

## National Chengchi University College of Commerce Department of Accounting Study Plan

Name: \_\_\_\_\_ Student No.: \_\_\_\_\_

(Contents of the table may be added or deleted as needed)

First semester of second year			
Course Name	Class time	Required/Elective	Credits
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
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_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
Second semester of second year			
Course Name	Class time	Required/Elective	Credits
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
Total			_____



## National Chengchi University College of Commerce Department of Accounting Study Plan

Name: \_\_\_\_\_ Student No.: \_\_\_\_\_

(Contents of the table may be added or deleted as needed)

First semester of third year			
Course Name	Class time	Required/Elective	Credits
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
Second semester of third year			
Course Name	Class time	Required/Elective	Credits
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
_____	_____	Required <input type="checkbox"/> Elective <input type="checkbox"/>	_____
Total			_____

## Introduction to Full-time Teachers

### **Chan Ling-Ching      Professor and Department Chair**

Academic background: Ph.D. in Accounting from the University of Manchester (2005)

Experience: Full-time lecturer at the University of Liverpool, research and teaching assistant at the University of Manchester

Field of teaching or research interest: Financial accounting, financial statement analysis, capital market research

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### **Cheng Ting-Wong      Chair Professor**

Academic background: Ph.D. in Accounting from the University of Missouri (1974)

Experience: Assistant Professor at Indiana University; Associate Professor, Professor and Director, and Department Chair at the Department of Accounting, NCCU; Professor of the Department of Accounting, NCCU and Dean of the College of Commerce, Director of Academic Affairs, President of NCCU

Field of teaching or research interest: Accounting, accounting theory

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### **Wu Anne      Chair Professor**

Academic background: Ph.D. in Accounting from George Washington University (1990)

Experience: Junior Accounting Officer at the Accounting Office of Guang Ming Junior High School, Officer at the Ministry of Finance Commodity Tax Assessment Committee, Revenue Officer at the Planning Office of the National Taxation Bureau of Kaohsiung, Director of the Accounting Research and Development Center, College of Commerce, NCCU, Director of Taiwan Intellectual Capital Research Center, College of Commerce, NCCU, Editor-in-chief of the Journal of Accounting Review, Convener of the Management (1) Discipline of the National Science Council, Advisory Committee Member of the Management (1) Discipline of the National Science Council, Chair Professor of National Chengchi University

Field of teaching or research interest: ABC/ABM, BSC, reward system, intellectual capital

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### **Kuo Horng-Ching      Professor**

Academic background: Ph.D. in Accounting from the University of Mississippi (1984)

Experience: Researcher at the Council for Economic Planning and Development of the Executive Yuan, Assistant Professor at Indiana University, Assistant Professor at Pennsylvania State University

Field of teaching or research interest: Accounting, Management Accounting

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### **Chou Ling-Tai      Professor**

Academic background: Ph.D. in Accounting from the University of Houston (1985)

Experience: Dean of Student Affairs and Chair of the Department of Accounting, NCCU, Adjunct Professor at the Graduate Institute of Accounting, Soochow University, Adjunct Professor at Guanghua School of Management, Peking University, Assistant Professor at the University of Houston Downtown, Assistant Professor at University of Texas at San Antonio, CPA in Texas, Auditor at Price Waterhouse

Field of teaching or research interest: Auditing theory and practice, corporate governance and social responsibility case study, government and non-profit accounting and performance, empirical research on auditing and regulations

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**Ma Sheree S Professor**

Academic background: Ph.D. in Accounting from Alabama State University (1989)

Experience: Senior Auditor at Deloitte Taiwan; Lecturer, Associate Professor, Acting Director, and Chair of the Department; Professor of the Department; Member of the Control Yuan, Adjunct Professor at the Department of Accounting, Soochow University; Vice Chairperson of the Auditing Standards Board, Member of the Appraisal Standards Board, Member of the CPA Disciplinary Committee, Director of Taiwan Accounting Association, Supervisor of First Bank, Supervisor of CPC Corporation, Director of the Culinary Institute of Taiwan

Field of teaching or research interest: Auditing, accounting, corporate governance, internal control, Business Entity Accounting Act, forensic accounting, XBRL

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**Chen Ming-Chin Professor**

Academic background: Ph.D. in Accounting from Arizona State University (1997)

Experience: Chair of the Department of Accounting, NCCU; Member of the NCCU Endowment Fund Management Committee; Convener of the NCCU Funding Audit Committee; Editor-in-chief of the Journal of Accounting Review; Consultant of the Taiwan Financial Reporting Standards Board; Member of the Financial Accounting Standards Board; Member of the Financial Accounting Issues Task Force; Member of the Ministry of Finance Petitions and Appeals Committee; Member of Taipei City Government Petitions and Appeals Committee; Adjunct Professor at Fu Jen Catholic University and National Open University; Manager at KPMG Taiwan; Revenue Officer at the National Taxation Bureau of Taipei and National Taxation Bureau of Kaohsiung

Field of teaching or research interest: Tax law, tax accounting, financial accounting, Taiwanese business research, intellectual capital

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**Yu Hung-Chao Professor**

Academic background: Ph.D. in Accounting from the University of Wisconsin-Madison (1996)

Experience: Member of the Auditing Standards Board, Accounting Research and Development Foundation; Member of the CPA Disciplinary Committee, Financial Supervisory Commission; Teaching Assistant at the University of Wisconsin-Madison; Project Assistant at the School of Business, University of Wisconsin-Madison; Research Assistant at the School of Business, University of Wisconsin-Madison; Associate Professor at the Department of Accounting, NCCU

Field of teaching or research interest: Auditing, experimental economics, empirical research on auditing

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**Chin Chen-Lung Professor**

Academic background: Ph.D. in Accounting from National Chengchi University (1996)

Experience: Professor and Chair of the Department of Accounting, NCCU, Professor at the Department of Business Education, National Changhua University of Education

Field of teaching or research interest: Financial accounting

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**Seng Jia-Lang Professor**

Academic background: Ph.D. in Information Systems from the University of Maryland (1994)

Experience: Distinguished Professor and Chair of the Department of Accounting, NCCU; Professor at the Department of Management Information Systems, NCCU; Adjunct Professor at the Department of Accounting, National Taiwan University; Senior Scholar at the Fulbright Foundation, Department of State, United States; Visiting Scholar to Stanford University; Visiting Scholar to Harvard University; Visiting Scholar to Academia Sinica; Visiting Scholar to Peking University

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**Chi Wu-Chun Professor**

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Experience: Consultant of the Financial Accounting Standards Board, Consultant of the Pension Fund Management Board, Associate Professor at Chung Yuan Christian University  
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Experience: Chair of the Department of Accounting and Information Technology, National Chung Cheng University  
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**Wang Wen-Ying Professor**

Academic background: Ph.D. in Business (Management Accounting) from Hitotsubashi University (1998)  
Experience: Teaching Assistant at the Department of Accounting, National Taiwan University; Auditor at KPMG Taiwan; Assistant Professor at the Department of Accounting, Chung Yuan Christian University  
Field of teaching or research interest: Cost and management accounting, financial accounting, management accounting in Japan  
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**Liang Jia-Wen Professor**

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Experience: Research Assistant at the University of Oregon  
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**Lin Wan-Ying Associate Professor**

Academic background: Ph.D. in Accounting from Boston University (1999), Master's in Accounting from National Chengchi University (1985)  
Experience: Convener of the Academic Exchange Committee, Taiwan Accounting Association; Independent Director of Apex Medical Corporation; Commissioner of the National Communications Commission; Member of the Cable Television Review Board; Research and Teaching Assistant at Boston University; Auditor at KPMG Taiwan; Lecturer at the Department of Accounting, NCCU  
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**Chen Yu-Shen Associate Professor**

Academic background: Ph.D. in Accounting from the State University of New York at Buffalo (2007)  
Experience: Director of the Accounting Industry Research Center, Singapore Accountancy Commission, Ministry of Finance; Task Force Member of the Integrated Reporting Committee, Association of Chartered Certified Accountants, Singapore; Honorary Researcher at the Asia Accounting Research Center, National

University of Singapore; Assistant Professor at the Department of Accounting, National University of Singapore; Advisory Committee Member at the Accounting Research and Education Center, University of Notre Dame

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**Huang Cheng-Jen Associate Professor**

Academic background: Ph.D. in Accounting from National Chengchi University (2007)

Experience: Associate Professor at Tunghai University

Field of teaching or research interest: Innovation management, organization performance evaluation

**Lin I-Min Assistant Professor**

Academic background: Ph.D. in Accounting from the State University of New York at Buffalo (2012)

Experience: Research and Teaching Assistant at the State University of New York, qualified in the United States CPA exam, Lecturer of the Becker CPA Course, Officer at the Directorate General of Customs;

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Experience: Assistant Professor at the Department of Accounting and Information Technology, National Chung Cheng University; Visiting Research Scholar at the Graduate Institute of Industrial Economics, Waseda University; Member of the Special Committee, Japan Accounting Association; Consultant of the Taiwan Financial Reporting Standards Board (second term), Accounting and Research Development Foundation

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Field of teaching or research interest: Company tax planning, tax avoidance, financial reporting quality and disclosure, capital market research

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Experience: Assistant Professor at the City University of Hong Kong  
Field of teaching or research interest: Auditing quality, corporate governance

**Kyung Hwa Yu    Assistant Professor**

Academic background: Ph.D. in Business from Seoul National University (2019)

Experience: Teaching Assistant at Seoul National University, Assistant Manager at Panocean

Field of teaching or research interest: Management Accounting

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