

A Study on Department of Accounting in the Domestic University Curriculum Design and Industry Need

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ABSTRACT

American accounting scholar from the accounting the Hong ditch (The Schism in Accounting) points out that at the beginning of 20th century, the accounting's educational circles and the actual situation fields of the United States have existed a certain misunderstanding, and with the economic development continue up to now. However the accounting of Taiwan educate with accounting practice of the Hong ditch compared with the United States to once have it more and all. Generally speaking the school is an educational center for accounting students, and teachers and students are the major members. For accounting students, they will go into the work place of industry in the future such as the accounting firm, the big enterprise, the corporate body and the government. These situations (Hubbard, 1993) are most applied by the accounting's graduate students. If students can learn from the cognition about the accounting professional ability, they will know the need and expect which are related to the accounting education curriculum in the industry. Recently the main point of accounting's education reform is to understand the cognitive differences between the accounting's educational circles and in fact work the boundary account education to my congress curricular. The design and the arrangement of accounting curriculum mutually can match with the need of accounting's curriculum in the industry. That not only can improve the imperfection, but also can promote the quality of accounting's education. Besides, it also can let the accounting's education decrease the distance between the accounting education and the fact work. Therefore this study wants to provide some references for the educational circles and the industry.

Keywords : accounting education ; curriculum design ; industry need

Table of Contents

中文摘要	iii	英文摘要	iii
iv 誌謝辭	vi	內容目錄	vi
vii 表目錄	ix	圖目錄	ix
xi 第一章 緒論	1	第一節 研究背景與動機	1
1 第二節 研究目的	2	第三節 研究流程	2
3 第二章 文獻探討	4	第一節 會計教育	4
4 第二節 課程設計	6	第三節 會計課程設計	6
10 第四節 國內大學會計系課程現況	16	第三章 研究方法	16
27 第一節 研究架構	27	第二節 研究對象	27
28 第三節 研究工具	29	第四節 分析方法	29
31 第四章 實證分析與討論	34	第一節 信度分析	34
34 第二節 基本資料分析	35	第三節 國內大學會計系所應安排之課程	35
比較分析	38	第四節 不同的公司屬性對於會計課程之差異分析	46
62 第一節 結論	62	第五章 結論與建議	62
65 第三節 研究限制	66	第二節 建議	62
67 附錄	71	參考文獻	66

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