

行政院國家科學委員會專題研究計畫 成果報告

管理一學門卓越研究營

計畫類別：個別型計畫

計畫編號：NSC90-2420-H-002-016-

執行期間：90年12月01日至93年03月31日

執行單位：國立臺灣大學會計學系暨研究所

計畫主持人：林世銘

共同主持人：陳業寧，戚樹誠，李吉仁

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# 行政院國家科學委員會專題研究計畫成果報告

## 管理一學門研究營

### Advanced Management Research Workshops

計畫編號：NSC 90-2420-H-002-016

執行期限：90年12月1日至93年3月31日

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#### 一、中文摘要

我國人文社會科學白皮書(民國89年3月)指出，隨著科技的發展與社會環境的多元化，管理科學領域的發展相當快速且多元，而未來之發展則應致力於「加強管理學研究的深度與國際化的程度」。有鑑於此，我們在國科會人文處的指導下，規劃與承辦一系列的「管理一學門卓越研究營」，邀請在「財務管理、會計、經營策略、組織行為」等四個管理學研究領域研究成果優異的國際著名學者，利用民國91年、92年(主要集中於暑假期間，後因SARS延至93年3月結束)，輪流來台灣做一至二週(6至12小時)的研究課程演講，以期提升國內管理學門年輕研究人員的國際視野與研究水準，同時也提供資深研究人員再充電以及與國際級學者交流的機會，以提升我國管理學研究在國際間的學術地位。經由潤泰集團總裁尹衍樑博士透過「財團法人紀念尹珣若先生教育基金會」之大力贊助，總計本研究營邀請了24位國際知名管理學者參與講授管理研究課程，參加學員共1,733人次。參加者對研究營給予高度肯定，並建議繼續舉辦。

**關鍵詞：**研究營、管理教育、財務管理、會計、經營策略、組織行為。

#### Abstract

In recent years, a growing number of universities and colleges have been founded in Taiwan. Therefore, numerous newly minted PhDs, locally made or abroad, have joined the community of management research in Taiwan. However, it is found that there are young scholars who do not seem to keep up with the development in the international academic community a couple of years after graduation from schools. As a result, it only becomes more and more difficult for them to catch up the ever-moving train of management research. Therefore, National Science Council commissioned National Taiwan University to conduct the Advanced Management Research Workshops to help young scholars strengthen research capabilities and re-sharpen research tools, and to provide them chances to interact with internationally known scholars. Twenty-four internationally-known foreign professors participated in the Workshops as speakers, each gave 6 to 12 hours of lectures during 2002-2004, and more than 1,700 local young scholars attended the Workshops to learn under the guidance of the international management gurus. The workshops were highly applauded by the participants.

**Keywords:** Workshop, Academic Research on finance, accounting, organization behavior and operating strategies.

## 二、緣由、目的與籌備經過

近年來政府積極推展高等教育，其中尤以管理科學教育最為蓬勃發展，不但商業專科學校改制管理學院蔚為風潮，新設立之管理學院亦不斷增加。隨著管理學院校有關之系、所日益增加，近年來由國外學成歸國，以及由國內博士班畢業，投入管理領域教學與研究陣營的年輕學人，亦呈直線上升，使得國內管理學術界的生力軍愈來愈多。然而就在管理學術界的人力逐漸增加的同時，許多管理學門的新進年輕優秀學者，由於在新成立的系所服務，缺乏經驗傳承；或由於服務單位地處偏遠，缺乏對國際重要研究方向的接觸機會，在離開學校一、二年後，就有跟學術研究脫節的現象。

有鑑於此，在行政院國家科學委員會（以下簡稱國科會）人文處前處長王汎森教授及「管理一」學門前召集人洪茂蔚教授的推動下，國科會繼主辦經濟學卓越研究營（由中央研究院經濟研究所協辦）之後，又大力推動管理一學門卓越研究營（由台大管理學院協辦），自民國 90 年 8 月 1 日至 90 年 11 月 30 日為先期規劃階段。

管理卓越研究營的先期規劃，係先邀請國內各大學在各個管理領域的重要知名學者出任「財務管理、會計審計、策略與科技管理、組織及人力資源管理」等四個管理領域的分組諮詢委員（委員名單請參見表一），由諮詢委員經數次開會決定各分組將邀請來台講學之國外教授名單，呈報國科會審查通過後，再交由四個分組之計畫主持人（即分組執行人）於 90 年 12 月正式展開卓越營之邀請師資、架設網頁 <http://www.acc.ntu.edu.tw/~workshop/>、受理線上報名與查詢等籌備工作，其中各組授課教授之詳細個人資料與課程資料，皆可從本營之網站取得或下載。

管理卓越研究營之經費，原則上皆比照經濟研究營編列。但由於邀請之國外教授涵蓋四個管理領域，預算比經濟營超出甚多，而總經費又須控制在七百萬元之內，因此管理卓越研究營並未能補助中南部之學員住宿費。同時，在邀請國際著名教授的過程中，發現我們能提供的報酬遠遠不及新加坡、香港甚至大陸所提供之待遇，使初期的邀請工作遭遇不少困難。所幸，潤泰集團總裁尹衍樑先生對於國科會管理卓越研究營之辦理宗旨極為支持，熱心經由「財團法人紀念尹珣若先生教育基金會」贊助每位來台講學之外籍教授美金 2,400 元，總贊助金額為新台幣 208 萬元。在九一一事件的陰影下，我們能順利的邀請講座來台展開管理卓越研究營，除了外籍教授認同國科會舉辦研究營「傳承研究知識與經驗」的重要性之外，潤泰集團的贊助也在財務上發揮了關鍵的影響力。

## 三、結果與討論

管理卓越研究營係由財務管理組來自 University of Florida 的講座教授 Jay Ritter，從 91 年 5 月 21 日到 23 日揭開第一年課程的序幕。年輕卻已獲得崇高講座教授頭銜的 Professor Ritter 研究成果極為豐碩，在「初次上市上櫃」（initial public offering, IPO）領域的研究尤為著名，國際間首屈一指。他在台灣的課程即以他研究 IPO 的經驗與方法作為演講主題，深受參加本研究營的各校老師、博士班學生好評，帶給本研究營一個最好的開始。

91 年暑假開始後，6 月下旬密集的展開會計審計、策略與科技管理、財務管理等三個組的研究方法課程，因此研究營在

6月26日舉行開訓典禮，由當時人文處王處長主持，並邀請授課教授與當時台大會計系林嬋娟主任（協辦單位代表院長）致詞，每位致詞人對管理卓越研究營都給予極大的肯定、鼓勵與期勉。

管理卓越研究營之課程自91年5月起陸續展開，原訂於92年11月30日結束，是一個為期兩年的計畫，但因92年發生SARS疫情，乃延至93年3月31日正式終止。管理卓越研究營邀請在「財務管理、會計審計、策略與科技管理、組織及人力資源管理」等四個管理領域研究成果優異的國際著名學者，輪流來台灣做一至二週（6至12小時）的研究方法演講課程。

原則上，管理研究營都請求授課教授能在上課二星期前提供reading list，除了版權問題的考量外，本研究營都將reading list上的文章，利用網路連結到本營的網站，直接供參加學員在課前自行下載（download）與預習。本營也盡量在上課當天將教授的PowerPoint授課講義印給學員，以方便學員筆記。如果時間配合得宜，PowerPoint可能在上課前三、四天就掛在本營的網站了。

為了讓我們邀請的國際級大師，能對台灣有更多的貢獻，本營經由各組諮詢委員與台大管理學院的幫忙，也替部分老師安排公開演講，並由本營的參加人員（例如東吳大學蘇裕惠教授）或研究生加以中文摘要，發表在國內之學術期刊或專業報導。

許多諮詢委員不但居間聯絡、幫忙邀請國外講座教授，也在課程進行中抽空接待外籍教授，他們對於管理研究營之投入極為令人感佩。此外，也有許多參加課程之各校老師、研究生，自願在外籍教授課餘之暇，幫忙招待參觀各地名勝文物，讓這些國際級大師對台灣之行留下深刻良好

的印象與難忘的回憶。

#### 四、計畫成果自評

總計本研究營邀請了24位國際知名管理學者參與講授管理科學研究方法之課程，計有財務管理組的Jay Ritter, Andrew Chen, Neil Doherty, Anvanidhar Subrahmanyam, Narasimhan Jegadeesh, Brad M. Barber等6位教授，經營策略組的Dundar Kocaoglu, Ranji Gulati, P. W. (Paul) Beamish, Edward Zajac, Philip Anderson等5位教授，會計組的Kevin Chen, Naomi Soderstrom, Shyam Sunder, Zoe-Vonna Palmrose, Rajiv Banker, TAN Hun Tong, Charles Christian等7位教授，以及組織行為組的John Lawler, Patrick Wright, Jeanne Brett, Rosalie Tung, Larry J. L. Farh, Brian Niehoff等6位教授，並皆為各領域著名之學者。

參加學員共1,733人次。表二係研究營之授課講座名稱與參加研究營之國內教師與博士班學生之統計，其中各組授課教授之詳細個人資料與課程資料，皆可從本營之網站取得或下載。上課主題與reading lists則如表三所示。

我們在舉辦管理卓越研究營時，曾根據參加學員的口頭建議或來自問卷調查的建議事項，朝以下方向進行改善：

1. 擴大參加學員之人數：91年14個班次的順利舉行，使得我們對92年各班次的舉辦累積了改進的經驗。我們曾經再積極宣傳，將錄取所有博士班學生、講師級以上的任何報名學員，以避免錄取優先順序的設定影響了報名的意願。保留新進教師參加的優先權固然重要，但是本營盡最大的努力找到可以容納全體報名人數的場地。
2. 加強教學資料之網路下載：本營於課前

把老師的 paper、PowerPoint 講義，掛在本營網站上供參加學員自行下載與預習。但是也曾發生老師無法事先提供的情形，本營各分組執行人乃各自積極與授課教授聯繫，盡量統一各課程 reading list、paper、PowerPoint 的上網連結時程與作法。

3. 節省中南部學員之時間與住宿費：為方便中南部學員參加本課程，本營自第二年起盡量洽請外籍教師將第一天的課程排在下午兩點鐘開始，第二天才恢復早上九點上課，或者是將六小時之課程在同一天上、下午講授完畢，以節省中南部學員之往返時間與住宿費。
4. 延長每日上課時間、縮短上課天數：回應多數問卷調查之建議，本營盡量安排每日上課時間由二小時改為三小時，以減少上課天數，方便各地學員參與。
5. 增加討論時間：回應問卷調查之建議，92 年度之課程，本營將每日另闢教室供學員自由參加課後討論。若外籍教授有空願意蒞臨進行額外指導，我們也會邀請其參加。本營也鼓勵學員拿自己的 working paper 請外籍教授課後加以評論，或主動尋求與其合作進行研究計畫之機會。

經由各校管理學術界的老師、博士班學生熱烈的支持及參與、國科會（杜青駿先生、林寶玉小姐、戴處長浩一、王前處長汎森）最佳的支援與領導、各組諮詢委員和台大管理學院的大力支持，我們對參加學員的問卷調查（以及許多的口頭回應）顯示，大多數的參加學員對於管理研究營之舉辦，與工作人員之投入，給予高度的肯定與鼓勵，並建議國科會應繼續舉辦類似之研究營。他們認為國際級管理大師的

醍醐灌頂，對我國管理學術的研究水準與教育成果，能有顯著而且重大的提升，可以促進我國管理學研究在國際間學術地位的蓬勃發展，乃為國科會提升管理師資與教育最成功的投資。

最後，我們對未來舉辦管理或類似的研究營提出幾點建議：(1)提高對外籍教授機票的限額，以美國著名航空公司的商務艙票價為準（我們曾因僅能買到華航與長榮商務艙的票價而邀不到講座）；(2)美國以外地區的機票，也應比照美國提高到商務艙的水準（我們的計畫美國可以以 3000 美元為限，但來自英國卻只能搭經濟艙）；(3)可以讓計畫主持人擁有購買麥克風、手提影印機等教具的小額經費，以能適應舉辦研討會的各種突發狀況。

## 五、參考文獻

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表一、管理卓越營諮詢委員

|                          |   |
|--------------------------|---|
| <p><b>會計審計組</b></p>      | <p>王泰昌(台大)、吳安妮(政大)、林嬋娟(台大)、張仲岳(台北大學)、簡金成(成大)、歐進士(政大)</p>      |
| <p><b>財務管理組</b></p>      | <p>李志宏(政大)、吳壽山(長庚大學)、俞明德(元智大學)、馬黛(中山大學)、楊朝成(台大)、薛立言(中正大學)</p> |
| <p><b>組織及人力資源管理組</b></p> | <p>吳秉恩(輔大)、吳萬益(成大)、林月雲(政大)、陳家聲(台大)、陳世哲(中山大學)、黃同圳(中央大學)</p>    |
| <p><b>策略與科技管理組</b></p>   | <p>于卓民(政大)、黃恆獎(台大)、陳厚銘(中興大學)、湯明哲(台大)、劉仁傑(東海大學)、劉尚志(交大)</p>    |

表二、2002 年暑期課程參與人數統計（下頁續）

| 主 講 人                                       | 參 與 人 數 |               |                 |                 |                 |                 |                |
|---|---------|---------------|-----------------|-----------------|-----------------|-----------------|----------------|
|   | 總人數     | 教授            | 副教授             | 助理教授            | 講師              | 博士班學生           | 其他             |
| <b>Jay Ritter</b><br>(財務管理組)                | 62 人    | 2<br>(3.23%)  | 10<br>(16.13%)  | 5<br>(8.06%)    | 1<br>(1.61%)    | 44<br>(70.97%)  | 0<br>(0.00%)   |
| <b>Dundar Kocaoglu</b><br>(策略管理、科技管理組)      | 54 人    | 3<br>(5.56%)  | 17<br>(31.48%)  | 8<br>(14.81%)   | 3<br>(5.56%)    | 18<br>(33.33%)  | 5<br>(9.26%)   |
| <b>Kevin Chen</b><br>(會計組)                  | 72 人    | 4<br>(5.56%)  | 11<br>(15.28%)  | 10<br>(13.89%)  | 16<br>(22.22%)  | 26<br>(36.11%)  | 5<br>(6.94%)   |
| <b>Andrew Chen</b><br>(財務管理組)               | 61 人    | 4<br>(6.56%)  | 9<br>(14.75%)   | 14<br>(22.95%)  | 3<br>(4.92%)    | 28<br>(45.90%)  | 3<br>(4.92%)   |
| <b>Neil Doherty</b><br>(財務管理組)              | 50 人    | 2<br>(4.00%)  | 6<br>(12.00%)   | 9<br>(18.00%)   | 24<br>(48.00%)  | 9<br>(18.00%)   | 0<br>(0.00%)   |
| <b>Ranjay Gulati</b><br>(策略管理、科技管理組)        | 104 人   | 5<br>(4.81%)  | 20<br>(19.23%)  | 15<br>(14.42%)  | 15<br>(14.42%)  | 35<br>(33.65%)  | 14<br>(13.46%) |
| <b>John Lawler</b><br>(組織及人力資源管理組)          | 75 人    | 5<br>(6.67%)  | 13<br>(17.33%)  | 13<br>(17.33%)  | 13<br>(17.33%)  | 28<br>(37.33%)  | 3<br>(4.00%)   |
| <b>Naomi S. Soderstrom</b><br>(會計組)         | 73 人    | 3<br>(4.11%)  | 19<br>(26.03%)  | 18<br>(24.66%)  | 23<br>(31.51%)  | 10<br>(13.70%)  | 0<br>(0.00%)   |
| <b>Narasimhan Jegadeesh</b><br>(財務管理組)      | 50 人    | 1<br>(2.00%)  | 12<br>(24.00%)  | 9<br>(18.00%)   | 6<br>(12.00%)   | 22<br>(44.00%)  | 0<br>(0.00%)   |
| <b>Shyam Sunder</b><br>(會計組)                | 64 人    | 5<br>(7.81%)  | 12<br>(18.75%)  | 7<br>(10.94%)   | 19<br>(29.69%)  | 19<br>(29.69%)  | 2<br>(3.13%)   |
| <b>Patrick Wright</b><br>(組織及人力資源管理組)       | 64 人    | 6<br>(9.38%)  | 11<br>(17.19%)  | 11<br>(17.19%)  | 7<br>(10.94%)   | 25<br>(39.06%)  | 4<br>(6.25%)   |
| <b>Zoe-Vonna Palmrose</b><br>(會計組)          | 51 人    | 7<br>(13.73%) | 6<br>(11.76%)   | 2<br>(3.92%)    | 10<br>(19.61%)  | 24<br>(47.06%)  | 2<br>(3.92%)   |
| <b>Rajiv D. Banker</b><br>(會計組)             | 62 人    | 8<br>(12.90%) | 5<br>(8.06%)    | 4<br>(6.45%)    | 16<br>(25.81%)  | 20<br>(32.26%)  | 9<br>(14.52%)  |
| <b>P. W. (Paul) Beamish</b><br>(策略管理、科技管理組) | 71 人    | 3<br>(4.23%)  | 9<br>(12.68%)   | 9<br>(12.68%)   | 10<br>(14.08%)  | 30<br>(42.25%)  | 10<br>(14.08%) |
| <b>十四場總計</b>                                | 913 人   | 58<br>(6.35%) | 160<br>(17.52%) | 134<br>(14.68%) | 166<br>(18.18%) | 338<br>(37.02%) | 57<br>(6.24%)  |

表二、2003、2004 年課程參與人數統計 (續上頁)

| 主 講 人                                    | 參 與 人 數 |               |                 |                 |                 |                 |               |
|--|---------|---------------|-----------------|-----------------|-----------------|-----------------|---------------|
|  | 總人數     | 教授            | 副教授             | 助理教授            | 講師              | 博士班學生           | 其他            |
| <b>Jeanne Brett</b><br>(組織及人力資源管理組)      | 92 人    | 5<br>(5.44%)  | 16<br>(17.40%)  | 12<br>(13.04%)  | 14<br>(15.22%)  | 45<br>(48.91%)  | 0<br>(0.00%)  |
| <b>Rosalie Tung</b><br>(組織及人力資源管理組)      | 53 人    | 3<br>(5.67%)  | 6<br>(11.32%)   | 11<br>(20.75%)  | 10<br>(18.87%)  | 20<br>(37.74%)  | 3<br>(5.67%)  |
| <b>樊 景 立</b><br>(組織及人力資源管理組)             | 101 人   | 1<br>(1.00%)  | 13<br>(12.87%)  | 14<br>(13.86%)  | 12<br>(11.88%)  | 55<br>(54.46%)  | 6<br>(5.94%)  |
| <b>Avanidhar Subrahmanyam</b><br>(財務管理組) | 88 人    | 3<br>(3.41%)  | 9<br>(10.23%)   | 17<br>(19.32%)  | 15<br>(17.05%)  | 40<br>(45.45%)  | 4<br>(4.55%)  |
| <b>Brad M. Barber</b><br>(財務管理組)         | 71 人    | 2<br>(2.82%)  | 6<br>(8.45%)    | 10<br>(14.08%)  | 9<br>(12.68%)   | 42<br>(59.15%)  | 2<br>(2.82%)  |
| <b>TAN Hun Tong</b><br>(會計組)             | 66 人    | 4<br>(6.06%)  | 6<br>(9.10%)    | 3<br>(4.55%)    | 24<br>(36.36%)  | 27<br>(40.91%)  | 2<br>(3.03%)  |
| <b>Edward Zajac</b><br>(策略管理、科技管理組)      | 101 人   | 4<br>(3.96%)  | 14<br>(13.86%)  | 8<br>(7.92%)    | 15<br>(14.85%)  | 54<br>(53.47%)  | 6<br>(5.94%)  |
| <b>Brian Niehoff</b><br>(組織及人力資源管理組)     | 90 人    | 2<br>(2.22%)  | 10<br>(11.11%)  | 14<br>(15.56%)  | 10<br>(11.11%)  | 51<br>(56.67%)  | 3<br>(3.33%)  |
| <b>Charles Christian</b><br>(會計組)        | 48 人    | 3<br>(6.25%)  | 5<br>(10.42%)   | 3<br>(6.25%)    | 17<br>(35.42%)  | 20<br>(42.67%)  | 2<br>(4.17%)  |
| <b>Philip Anderson</b><br>(策略管理、科技管理組)   | 110 人   | 10<br>(9.10%) | 19<br>(17.27%)  | 13<br>(11.82%)  | 15<br>(13.64%)  | 47<br>(42.73%)  | 6<br>(5.45%)  |
| <b>十場總計</b>                              | 820 人   | 37<br>(4.51%) | 104<br>(12.68%) | 105<br>(12.80%) | 141<br>(17.20%) | 401<br>(48.90%) | 34<br>(4.15%) |

表三、各組課程之上課主題與 Reading Lists

「會計審計組講座」

| 授課教授  | 上課主題  | Reading Lists  |
|---|---|--|
| <p><b>Kevin Chen (陳建文)</b><br/><i>Professor</i><br/>Hong Kong University of Science and Technology<br/>2002. 6/26、6/27、6/28、7/2、7/3、7/4</p>   | <p>1 Introduction of empirical accounting research I: a historical perspective<br/>2 Introduction of empirical accounting research II: major methodological issues<br/>3 Accounting issues related to efficient market hypothesis I: a review<br/>4 Accounting issues related to efficient market hypothesis II: an example and some future directions<br/>5 Accounting research in emerging markets: country-specific issues<br/>6 Accounting research in emerging markets: cross-country issues</p>                                 | <p>1. Introduction of empirical accounting research I: A historical perspective<br/>2. Introduction of empirical accounting research II: Major methodological issues<br/>3. Accounting issues related to efficient market hypothesis I: A review<br/>4. Accounting issues related to efficient market hypothesis II: An example and some future directions<br/>5. Accounting research in emerging markets: Cross-country studies<br/>6. Accounting research in emerging markets: Country-specific studies</p>  |
| <p><b>Naomi S. Soderstrom</b>、<br/><i>Professor</i><br/>University of Colorado at Boulder<br/><br/><b>Leslie Eldenburg</b><br/><i>Professor</i><br/>University of Arizona<br/><br/>2002. 7/29、7/30、7/31</p> | <p>1. Overview of health care research from a cost systems perspective<br/>2. Overview of health care research from a regulatory/financial accounting perspective<br/>3. Overview of environmental research (another type of regulatory setting)<br/>4. Cost behavior in the health care setting—things we’ve learned from research about the nature of costs, that might impact management<br/>5. Discuss results from current ABC and Balanced Scorecard research<br/>6. Discuss application of Balanced Scorecard in hospitals</p> | <p>1. History of regulation in U.S. and its relation to Taiwanese regulation. Summary of research about response of health care systems to regulation<br/>2. Public vs. Private Governance: A Study of Incentives and Operational Performance<br/>3. The Cost of System Congestion: Evidence from the Health Care Sector<br/>4. Summary of research on cost and decision-making using the health care setting<br/>5. What drives staffing in therapy clinics<br/>6. The precision and use of an ABC system in a professional setting<br/>7. “Disclosure of Private Information and Reduction of Uncertainty: Environmental Liabilities in the Chemical Industry”</p> |

| 授課教授   | 講座内容   | Reading Lists  |
|--|--|--|
| <p><b>Shyam Sunder</b><br/> <i>Chair Professor</i><br/> Yale University<br/> 2002. 8/22、8/23、<br/> 8/26、8/27</p>           | <p>1 Contract Theory of Accounting<br/> 2 Markets, Organizations and Accounting<br/> 3 Control as Equilibrium<br/> 4 Value of the Firm<br/> 5 Theory of Linear Valuation<br/> 6 Accounting Reforms: Standards, Auditing, and Insurance<br/> 7 Accounting and Strategic Management<br/> 8 Information, Stock Markets and Experimental Economics<br/> 9 Accounting and Organization for Private and Public Goods</p> | <p>1. Theory of Accounting and Control<br/> 2. The Japanese Style of Business Accounting<br/> 3 Management Controls, Expectations, Common Knowledge and Culture<br/> 4. Knowing What Others Know: Common Knowledge, Accounting and Capital Markets<br/> 5. Value of the Firm: Who Gets the Goodies?<br/> 6. Efficiency of Asset Valuation Rules Under Price Movement and Measurement Errors<br/> 7. Standards for Corporate Financial Reporting: Regulatory Competition Within and Across National Boundaries<br/> 8. Regulatory Competition for Low Cost-of-Capital Accounting Rules<br/> 9. Why Not Allow the FASB and the IASB Standards to Compete in the U.S.?<br/> 10. Privacy in E-Commerce: Competitive Disclosure, Reporting Standards, and Demand For Assurance Services Sans Government Regulation.</p> |
| <p><b>Zoe-Vonna Palmrose</b><br/> <i>Chair Professor</i><br/> University of Southern California<br/> 2002. 9/3、9/4、9/5</p> | <p>1 Regulation of the Accounting/Auditing Profession<br/> 2 Client-Auditor Relationships<br/> 3 Auditors and the Prevention, Detection, and Deterrence of Non-GAAP Financial Reporting</p>  | <p>1. The Panel on Audit Effectiveness: Report and Recommendations<br/> 2. The Acquiescent Gatekeeper: Reputational Intermediaries, Auditor Independence and the Governance of Accounting<br/> 3. “Do Non-Audit Services Compromise Auditor Independence? Further Evidence</p>   |

| 授課教授   | 講座内容   | Reading Lists   |
|--|--|---|
|  |  | <p>4. Exploring the Term of the Auditor-Client Relationship and the Quality of Earnings: A Case for Mandatory Auditor Rotation?</p> <p>5. The Relation Between Auditors' Fees for Non-Audit Services and Earnings Management</p> <p>6. Do Non-Audit Service Fees Impair Auditor Independence? Evidence from Going Concern Audit Opinions</p> <p>7. Client Importance, Non-Audit Services, and Abnormal Accruals</p>   |
| <p><b>Rajiv D. Banker</b><br/> <i>Chair Professor</i><br/> University of Texas,<br/> Dallas<br/> 2002. 9/9、9/10、9/11</p> | <p>1 Pay for Performance<br/> 2 Sticky Behavior of Costs<br/> 3 Linking Strategy to Performance<br/> 4 Balanced Scorecard<br/> 5 Public Accounting Industry Analysis<br/> 6 Audit Costs and Prices</p> |   |
| <p><b>TAN Hun Tong</b><br/> <i>Professor</i><br/> Nanyang Technological<br/> University<br/> 2003. 11/30、12/1</p>        | <p>1 Introduction of experimental research in financial accounting<br/> 2 Introduction of experimental research in auditing</p>  | <p>1. Do Auditors Objectively Evaluate their Subordinates' Work?</p> <p>2. Analysts' Reactions to Earnings Preannouncement Strategies</p> <p>3. Accountability effects on auditors' performance: influence of knowledge, problem-solving ability, and task complexity</p> <p>4. Analysts' Reactions to Warnings of Negative Earnings Surprises</p> <p>5. Effects of Authoritative Guidance Availability and Audit Committee Effectiveness on Auditors' Judgments in an Auditor-Client Negotiation Context</p> |

| 授課教授   | 講座内容   | Reading Lists  |
|--|--|--|
| <p><b>Charles Christian</b><br/> <i>Professor</i><br/> Arizona State University<br/> 2004.1/11</p> | <ol style="list-style-type: none"> <li>1. The Role of Shareholder Level Income Taxes in the Valuation of Common Stock</li> <li>2. Earnings Management Through Accounting for Income Taxes</li> </ol> | <ol style="list-style-type: none"> <li>1. Dividend taxation in firm valuation: New evidence</li> <li>2. Capital gains and dividend taxes in firm valuation: Evidence of triple taxation</li> <li>3. The share price effects of dividend taxes and tax imputation credits</li> <li>4. Dividend taxes and firm valuation: A re-examination</li> <li>5. Are shareholder dividend taxes on corporate retained earnings impounded in equity prices? Additional evidence and analysis.</li> <li>6. The effect of shareholder-level dividend taxes on stock prices: evidence from the revenue reconciliation act of 1993.</li> <li>7. Is a dividend tax penalty incorporated into the return on a firm's common stock?</li> <li>8. Determinants of the valuation allowance for deferred tax assets under SFAS no. 109</li> <li>9. How firms avoid losses: Evidence of use of the net deferred tax asset account</li> <li>10. Do managers use the valuation allowance account to manage earnings around certain earnings targets?</li> <li>11. Decomposing changes in deferred tax assets and liabilities to isolate earnings management activities</li> </ol> |

「財務管理組講座」

| 授課教授   | 講座內容   | Reading Lists  |
|--|--|--|
| <p><b>Jay Ritter</b><br/> <i>Chair Professor</i><br/>           University of Florida<br/>           2002. 5/21、5/22、5/23</p>          | <p>1 A Behavioral Finance/Agency Theory of IPO Underpricing<br/>           2 The Biggest Mistakes That We Teach<br/>           3 The New Issues Puzzle</p>   | <p>1. Why Don't Issuers Get Upset About Leaving Money on the Table in IPOs?<br/>           2. Why Has IPO Underpricing Changed Over Time?<br/>           3. The Decline of Inflation and the Bull Market of 1982-1999<br/>           4. The Biggest Mistakes That We Teach<br/>           5. Investment Banking and Securities Issuance<br/>           6. A Review of IPO Activity, Pricing, and Allocations</p>               |
| <p><b>Andrew Chen</b><br/> <i>Distinguished Professor of Finance</i><br/>           2002. 6/25、6/26、6/27</p>                           | <p>1 Current Research in Corporate Finance<br/>           2 Current Research in Financial Institutions<br/>           3 Current Research in the Applications of Contingent Claims Analysis</p>   |  |
| <p><b>Neil Doherty</b><br/> <i>Chair Professor</i><br/>           University of Pennsylvania<br/>           2002. 7/2、7/3、7/4</p>      | <p>1 Corporate Risk Management: Reconciling Cost of Risk Theories and Signaling Models<br/>           2 Capital Adequacy and Capital Allocation for Insurers<br/>           3 The Performance of the Insurance Industry after 9/11</p> |  |
| <p><b>Narasimhan Jegadeesh</b><br/> <i>Chair Professor</i><br/>           University of Illinois<br/>           2002. 7/31、8/1、8/2</p> | <p>1 Momentum<br/>           2 Earnings Management and Stock Returns<br/>           3 Stock selection skills of Analysts and Mutual fund managers</p>  | <p>1. Momentum<br/>           2. Revenue Surprises and Stock Returns<br/>           3. Earnings Quality and Stock Returns<br/>           4. Errors in Estimating Accruals: Implications for Empirical Research<br/>           5. Analyzing the Analysts: When do Recommendations Add Value?<br/>           6. The Value of Active Mutual Fund Management: An Examination of the Stockholdings and Trades of Fund Managers,</p> |

| 授課教授  | 講座内容  | Reading Lists  |
|---|---|--|
| <p><b>Avanidhar Subrahmanyam</b><br/> <i>Chair Professor</i><br/> Finance Anderson<br/> Graduate School of<br/> Management University<br/> of California at Los<br/> Angeles<br/> 2003. 8/28、8/29</p> | <p>1 Information Asymmetry in Financial Markets the strategic approach<br/> 2 The competitive rational expectations approach<br/> 3 The bid-ask spread approach</p> | <p>1. A model of investor sentiment<br/> 2. Trading activity and expected stock returns<br/> 3. Evidence on the Characteristics of Cross Sectional Variation in Stock Returns<br/> 4. A Theory of Overconfidence, Self-Attribution, and Security Market Under- and Over-reactions<br/> 5. Investor Psychology and Security Market under-and-Overreactions<br/> 6. Commonality in the determinants of expected stock returns<br/> 7. Feedback and the Success of Irrational Investors<br/> 8. A Unified Theory of Underreaction, Momentum Trading, and Overreaction in Asset Markets</p>  |
| <p><b>Brad M. Barber</b><br/> <i>Professor</i><br/> Finance Graduate<br/> School of Management,<br/> University of California,<br/> Davis<br/> 2003. 10/20、10/21</p>                                  | <p>1 Empirical Anomalies and Methodology<br/> 2 The Behavior of Individual Investors</p>  | <p>1. Improved Methods for Tests of Long-Run Abnormal Stock Returns<br/> 2. Market Efficiency, Long-Term Returns, and Behavioral Finance<br/> 3. Managerial Decisions and Long-Term Stock Price Performance<br/> 4. Can Investors Profit from the Prophets? Consensus Analyst Recommendations and Stock Returns<br/> 5. Prophets and Losses: Reassessing the Returns to Analysts' Recommendations<br/> 6. The Courage of Misguided Convictions: The Trading Behavior of Individual Investors<br/> 7. Trading is Hazardous to Your Wealth: The Common Stock Investment Performance of Individual Investors<br/> 8. Online Investors: Do the Slow Die First?</p> |

「組織及人力資源管理組講座」

| 授課教授  | 講座內容  | Reading Lists   |
|---|---|---|
| <p><b>John Lawler</b><br/><i>Professor</i><br/>University of Illinois at Urbana-Champaign<br/>2002. 7/18、7/19、7/22、7/23</p> | <p>1 Human Resource Management Strategy and Firm Performance in Asia<br/>2 Cross-Cultural Effects on Worker Empowerment and Work-Related Outcomes</p>   | <p>1. Organizational and HRM Strategies in Korea: Impact of Firm Performance in an Emerging Economy.<br/>2. Empowerment and Continuous Improvement in the United States, Mexico, Poland, and India.</p>   |
| <p><b>Patrick Wright</b><br/><i>Professor</i><br/>Cornell University<br/>2002. 8/26、8/27、8/28</p>                           | <p>1: Defining Strategic HRM: An Overview of the Field<br/>2: Building Theory in Strategic HRM: Problems and Prospects<br/>3: Conducting Empirical Strategic HRM Research: Overviewing the Past, Moving toward the Future</p> | <p>1. Bath. HR practices<br/>2. HR and RBV<br/>3. HRPractices.insead<br/>4. jom_review_final<br/>5. p-psych mental models paper - final2</p>  |
| <p><b>Jeanne Brett</b><br/><i>Chair Professor</i><br/>Northwestern University<br/>2003. 1/16、1/17、1/20、1/21</p>             | <p>Research Methods for Comparative Cultural Research</p>   | <p>1. Causal Analysis: Assumptions, Models and Data.<br/>2. Causal and Confirmatory Analysis<br/>3. A paradigm for confirmatory cross-cultural research in organizational behavior<br/>4. Research in Organizational Behavior<br/>5. New approaches to the study of culture in Industrial/Organizational Psychology<br/>6. New Perspectives in Industrial/Organization Psychology<br/>7. Critical Steps in conceptualizing and conducting multilevel research<br/>8. Multilevel random coefficient modeling in organizational research.</p> |
| <p><b>Rosalie Tung</b><br/><i>Chair Professor</i><br/>Simon Fraser University<br/>2003.2/13、2/14</p>                        | <p>Building Effective Networks</p>  | <p>1. American expatriates abroad: From neophytes to cosmopolitans<br/>2. Building effective networks</p>   |

| 授課教授  | 講座內容   | Reading Lists   |
|---|--|---|
| <p><b>Larry J. L. Farh</b><br/>(樊景立)<br/><i>Professor</i><br/>Hong Kong University<br/>of Science and<br/>Technology<br/>2003.7/24、7/25</p> | <p>1. Investigating the underlying structure of OCB<br/>2. Construct Validation in Organizational Behavior Research<br/>3. Organizational Citizenship Behavior in the People's Republic of China</p>   | <p>1. A brief tutorial on the development of measures for use in survey questionnaires<br/>2. Toward a taxonomy of multidimensional constructs<br/>3. Improving Construct measurement in management research: Comments and a quantitative approach for assessing the theoretical content adequacy of paper-and-pencil survey-type instruments<br/>3. Construct validation in organizational behavior research<br/>4. The logic of science in sociology<br/>5. Development of the selection procedural justice scale (SPJS)<br/>6. A triad model of paternalistic leadership: Constructs and measurement<br/>7. Intraorganizational influence tactics: Explorations in getting one's way</p> |
| <p><b>Brian Niehoff</b><br/><i>Chair Professor</i><br/>Kansas State University<br/>2004.1/7、1/8、1/9、1/10</p>                                | <p><b>Presentation Series Title:</b><br/>Academic Research: A Great Way to Spend a Career!<br/><b>Sub-Topics:</b><br/>1. Generating Interesting and Accomplishable Research Ideas<br/>2. Choosing Research Methods: From Surveys to Experiments<br/>3. Preparing the Manuscript for Publication: A Reviewer's Perspective<br/>4. Organizational Citizenship Behaviors: The Evolution of a Mainstream OB Research Topic</p> | <p>1. Six ways to generate new product ideas<br/>2. A paradigm for developing better measures of marketing constructs<br/>3. Equity &amp; workplace status: A field experiment. Journal of Applied Psychology<br/>4. Self-reports in organizational research: Problems and prospects<br/>5. Leadership training in organizational justice to increase citizenship behavior within a labor union<br/>6. Why I recommended that your manuscript be rejected and what you can do about it</p>  |

「策略管理、國際企業、科技管理組講座」

| 授課教授   | 講座內容   | Reading Lists  |
|--|--|--|
| <p><b>Dundar F. Kocaoglu</b><br/> <i>Chair Professor</i><br/>                     Portland State<br/>                     University<br/>                     2002.6/21、6/24、6/26</p>  | <p>1 Strategic Directions of Technology Management (1 session)<br/>                     2 Myths and Realities of Technology Management (1 session)<br/>                     3 R&amp;D Management (3 sessions)<br/>                     4 Challenges of Technology Management (1 session)</p> |  |
| <p><b>Ranjay Gulati</b><br/> <i>Chair Professor</i><br/>                     Kellogg Graduate<br/>                     School of Business,<br/>                     Northwestern University<br/>                     2002.7/15、7/16</p>  | <p>Research in Strategic Networks<br/>                     1 Current Trends and Questions in Corporate Strategy<br/>                     2 Is a Network Perspective Useful for Strategy?</p>   | <p>1. Customer Intimacy and Other Value Drivers<br/>                     2. Get the Right Mix of Bricks and Clicks<br/>                     3. Strategy as Simple Rules<br/>                     4. Meeting the Challenge of Disruptive Change<br/>                     5. Why Good Companies Go Bad,<br/>                     6. Alliances and Networks<br/>                     7. Cooperative or Controlling?<br/>                     8. Where Do Interorganizational Networks Come From?<br/>                     9. Network Location and Learning: The Influence of Network Resources and Firm Capabilities on Alliance Formation.<br/>                     10. The Architecture of Cooperation: Managing Coordination Costs and Appropriation Concerns in Strategic Alliances</p> |
| <p><b>P. W. (Paul) Beamish</b><br/> <i>Chair Professor</i><br/>                     International Business at<br/>                     the Richard Ivey School<br/>                     of Business, University<br/>                     of Western Ontario,<br/>                     London, Canada<br/>                     2002.9/17、9/18</p> | <p>1 Research in International Joint Ventures and Alliances: Ivey Experience<br/>                     2 IB Research: From Data Collection to Publication</p>   | <p>1. Beamish Publications<br/>                     2. Beamish Seminar1 Outline<br/>                     3. Beamish Seminar2 Outline<br/>                     4. IJV Alliance Publications<br/>                     5. Publishing international business research<br/>                     6. International Management Research<br/>                     7. JV ownership structure<br/>                     8. Legitimacy and Stability</p>  |

| 授課教授  | 講座內容   | Reading Lists   |
|---|--|---|
| <p><b>Edward Zajac</b><br/> <i>Chair Professor</i><br/> Northwestern University<br/> 2003.12/13</p>                     | <p>1 Corporate governance<br/> 2 Strategic change</p>                                      | <p>1. Corporate elites and corporate strategy: how demographic preferences and structural position shape the scope of the firm<br/> 2. The diffusion of ideas over contested terrain: the (non) adoption of a shareholder value orientation<br/> Among German firms<br/> 3. The strategy/governance structure fit relationship:<br/> Theory and evidence in franchising arrangements<br/> 4. The role of governance structure in strategic change: theory and evidence in franchising</p> |
| <p><b>Philip Anderson</b><br/> <i>Chair Professor</i><br/> Entrepreneurship at<br/> INSEAD, Singapore<br/> 2004.3/7</p> | <p>1 Research Development on Management of Innovation<br/> 2 Entrepreneurship Research</p> | <p>1. A multidimensional model of venture growth<br/> 2. The art of continuous change<br/> 3. When does start-up innovation spur the gale of creative destruction?<br/> 4. The performance of incumbent firms in the face of radical technological innovation<br/> 5. The promise of entrepreneurship as a field of research</p>  |