

出國報告（出國類別：國際研討會）

參加
會計政策國際研究院成立會議
(Kickoff Seminar of IGSAP) 暨
國際會計政策研討會**(International
Conference on Accounting Policy)**
心得報告

服務機關：國立中正大學

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派赴國家：日本 東京、千葉

出國期間：2015/02/27-2015/03/03

報告日期：2015/03/09

摘要

本人與本系教師吳貞慧老師、吳徐哲老師及本系博士生 Arni Arniati M.Si. Ak.於 2015 年 2 月 27 日至 2015 年 3 月 2 日到日本東京及千葉參加會計政策國際研究院成立會議(Kickoff Seminar of IGSAP)暨國際會計政策研討會(International conference on Accounting Policy)，於 2/28 日出席了千葉商科大學會計與財務研究所成立 10 周年紀念會與會計政策國際研究院成立會議(Seminar of IGSAP)等活動，次日 3/1 本人在主要活動中有機會介紹本校中正大學，讓與會嘉賓對本校有更進一步的認識，也於當日下午擔任 B 場次(lecture room B)的主持人，同時本系博士班學生亦在該場次發表了一篇論文，在最後一天 3/2 拜訪了與本系交流頻繁的千葉商科大學。本出國報告含參加該研討會之目的、參加過程、心得感想、以及相關建議事項。

目次

目的	3
過程	4
心得	5
建議事項	6
照片	7
附件一 會計政策國際研究院成立會議暨國際會計政策研討會議程	10
附件二 住宿資訊名單	15
附件三 研討會主要與會人士名單	16
附件四 國立中正大學會計與資訊科技學系與會人員名單	17
附件五 會計政策國際研究院(IGSAP)簡介投影片	18

目的

國際會計政策研討會(International Conference on Accounting Policy)為亞太地區之會計年度盛會，本人有幸獲日本東北大學之邀到日本東京參加該研討會，得以掌握國際會計資訊發展與研究方法之最新趨勢，並與國際學者相互交流切磋，實深感榮幸。此外會計政策國際研究院成立會議(Kickoff Seminar of IGSAP)也一併舉行，該國際研究院是由來自日本、中國、孟加拉、斯里蘭卡、肯亞、蒙古、臺灣、韓國等地之大專院校共同組成，本校也是該組織的成員之一。最後本人亦拜訪日本千葉商科學校，該校每年提供本系交換學生的機會，能讓學生獲得會計相關的知識外，同時增展國際視野、與國際接軌。

過程

會計政策國際研究院成立會議(Kickoff Seminar of IGSAP)暨國際會計政策研討會(International Conference on Accounting Policy)於 2/28 和 3/1 分別在位於千葉的千葉商科學大學和東京霞關的安永(EY)大樓舉行，此次分別和系上另外兩位老師及一名博士班的同學一起同行，第一天是會計政策國際研究院成立會議(Kickoff Seminar of IGSAP)的活動，在上午同時舉辦千葉商科學大學會計與財務研究所成立 10 周年紀念會，在此活動中分別有邀請了兩位教授擔任主講人，分別是來自西伊利諾大學的 Gregg Woodruff 教授，題目為西方的教育理念與契機(The Western Way : Educational Vision and Opportunities)，讓人得以一窺西方世界是如何看待教育，以及對教育本身的期許，西伊利諾大學是如何安排課程的，讓人重新得以對教育有所省思，令本人獲益良多，另一場則是由三菱公司的 Yoshihiko Kawamura 資深副總擔任主講人，題目是重新省思會計:以實務界的觀點(A Perspective on Accounting from the Private Sector)，站在實務界的立場，公司是如何看待會計，其中非財務會計資訊的利用更是令人印象深刻，還有對於公司需要什麼樣的會計人才的討論也值得思考。同樣期許本校也能培養理論與實務並重的人才，以因應未來更加複雜的商業環境。接著則是由六位來自多國學術與實務界的人士共同擔任主講人的論壇，主題為發掘與促進會計教育:培養時代所需的人(Talent and Accounting Education : How and What Way to Meet the Needs of the Times?)現場氣氛良好，台上與台下互動熱烈，下午則是會計政策國際研究院成立會議(Kickoff Seminar of IGSAP)，會計政策國際研究院(International Graduate school of Accounting Policy, IGSAP)事由包含本校在內來自日本、中國、孟加拉、斯里蘭卡、肯亞、蒙古、臺灣、韓國等地之 22 所大專院校共同組成，能夠參與其中不但能獲得來自各國最新的會計研究趨勢，也透過緊密的互動與合作使本校的國際能見度更為之增加。

在第二天 3/1 國際會計政策研討會(International Conference on

Accounting Policy)的主要活動中，本人很榮幸能在 10:50~11:00 的這段時間，向與會來賓介紹本校和本系，雖然只有短短的 10 分鐘左右的時間，但本人還是盡量把握這難能可貴的機會，宣傳本校的特色及本系的目前的發展，其中包含管院目前正在努力的商管認證(AACSB)之申請，更是引起許多人的興趣，為本系更增添特色，本人也獲邀擔任當日下午場次 B(Lecture Room B)主持人，本校博士班 Arni Arniati M.Si. Ak.同學也同時在該場次發表一篇探討印度尼巴淡島製造公司的工資制度(Exploring Wage System of Manufacturing Company in Batam Indonesia)的論文，從他人研究中進一步了解目前會計資訊最新之發展趨勢，啟發個人未來研究靈感，且能與眾多學者互動實是難能可貴的經驗。

在最後一天 3/2 本人與系上兩位老師、博班學生等人一同參訪與本校互動良好的日本千葉商科大學，該校每年都提供本校交換學生名額，使本校的學生能透過此機會，體驗日本的教育，增廣國際視野。此次拜訪得以更深入了解該校課程之安排及未來展望都值得我們參考。本人有幸獲邀到日本東京參加此次活動，得以掌握國際會計資訊發展與研究方法之最新趨勢，並與國際學者相互交流切磋，實深感榮幸。

心得

日本東北大學自創立初期針對研究的貢獻，是學術界有目共睹的，而其會計學院在日本更具有領導地位。在國際會計政策研討會(International Conference on Accounting Policy)中雖然沒有機會上台發表個人論文，但有幸在能參與亞太地區之學術領先學校主辦之研討會議，從他人研究中進一步了解目前會計資訊最新之發展趨勢，啟發個人未來研究靈感，且能有機會和各國與會貴賓介紹中正大學，使本校增加國際曝光度並且能與眾多國際知名學者互動已是難能可貴的經驗。

感謝科技部對國內學者參與國際會議並發表論文所給予的支持與補助，才能

讓我有機會參與此國際研討會與來自各國的頂尖學者齊聚一堂，進行學術交流與經驗分享。

此外，這次會議結束後，能有機會到千葉商科大學參訪，能在現代化的城市中，營造如此精緻且安靜的校園環境實屬難能可貴，且該校對於綠化的工作推行更是不遺餘力。工作之餘，能欣賞到如此進步、有內涵的校園，無疑有助於自我壓力上的紓解。

建議事項

建請科技部持續爭取預算，鼓勵國內大專院校舉辦類似會計政策國際研究院 (Seminar of IGSAP) 性質的組織或吸引類似性質的活動在臺灣舉辦，讓臺灣的研究生能與國際接軌及交流，並站上國際舞台。鼓勵國內學者或學校能夠在未來踴躍參加各種性質的國際性研討會，這不僅可以為台灣打開學術知名度，同時也能夠讓學界與業界了解目前的會計研究趨勢。

照片



大會開幕現場



大會開幕現場



嘉賓致詞 1



嘉賓致詞 2



西伊利諾大學教授演講



研討會論壇現場



會計政策國際研究院成立會議



會計政策國際研究院成立會議



本人在會議中介紹中正大學 1



本人在會議中介紹中正大學 2



本人在會議中介紹中正大學 3



本人在會議中介紹中正大學 4



本系同學論文發表



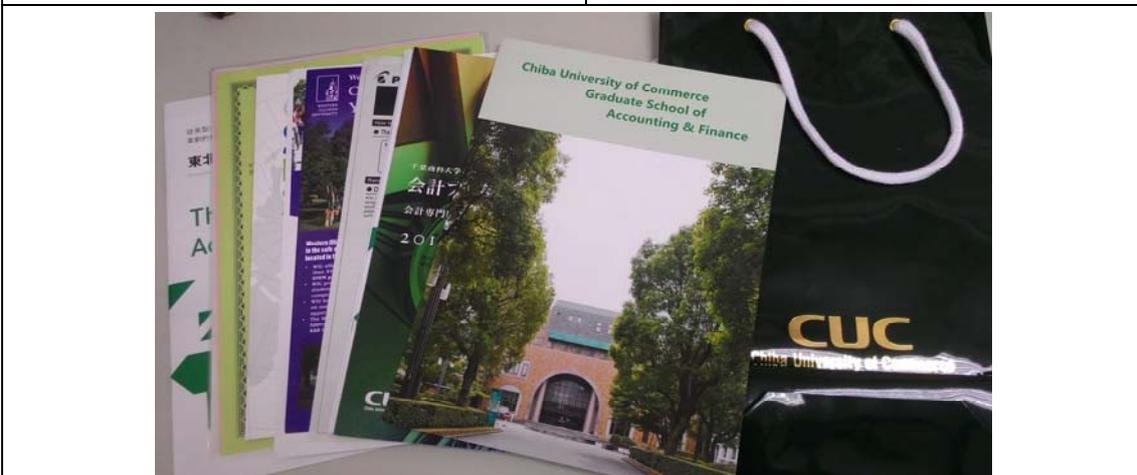
聆聽論文發表



本人與臺灣學者合照



大會手冊



研討會資料大與相關資料

Program

Kickoff Seminar and International Conference on Accounting Policy

Objective: Exchange newest accounting knowledge, stimulate study and research for younger generations, and make friends among academic leaders in the future.

Agenda

Saturday, Feb. 28, 2015, Kickoff Seminar and International Conference on Accounting Policy		
Time	Arrangement	Place
09:00	Move to CUC Ichikawa Campus from Hotel by bus	CUC Ichikawa Campus
10:00-12:00	Seminar of CUC Accounting School	CUC Ichikawa Campus
12:00-14:00	Lunch	CUC Ichikawa Campus
14:00-15:00	Opening Remarks and Presentation on "IGSAP - New Style of International Collaborations" by Toshifumi Takada, Coordinator of IGSAP	CUC Ichikawa Campus
15:00-15:30	Slide Show of Delegation in University of Sri Jayewardenepura	CUC Ichikawa Campus
15:30-17:30	Symposium of IGSAP Education Coordinator: Hiromitsu Takemi, IGSAP sub-coordinator Panelists: Hitoshi Ohnishi, IGSAP sub-coordinator Xiahohui Qu, Professor of Xiamen University Jimmy Tsay, Professor Emeritus of National Taiwan University	CUC Ichikawa Campus
17:30	Return to Hotel/CUC Guest House	Free time
Sunday, Mar. 1, 2015 Kickoff Seminar and International Conference on Accounting Policy		
09:00	Move to EY ShinNihon Kasumigaseki	EY Shinnihon Kasumigaseki

10:00-12:30	Presentations of Collaborating Universities 10 minutes each	EY Shinnihon Kasumigaseki
12:30-13:30	Onigiri Lunch	EY Shinnihon Kasumigaseki
13:30-17:30	Concurrent Session of Research Presentations by Participants	EY Shinnihon Kasumigaseki
18:30-20:00	Dinner Party hosted by EY ShinNihon	EY Shinnihon Kasumigaseki
20:30	Return to Hotel/CUC Guest House	EY Shinnihon Kasumigaseki

Agenda-1

Presentations of Collaborating Universities

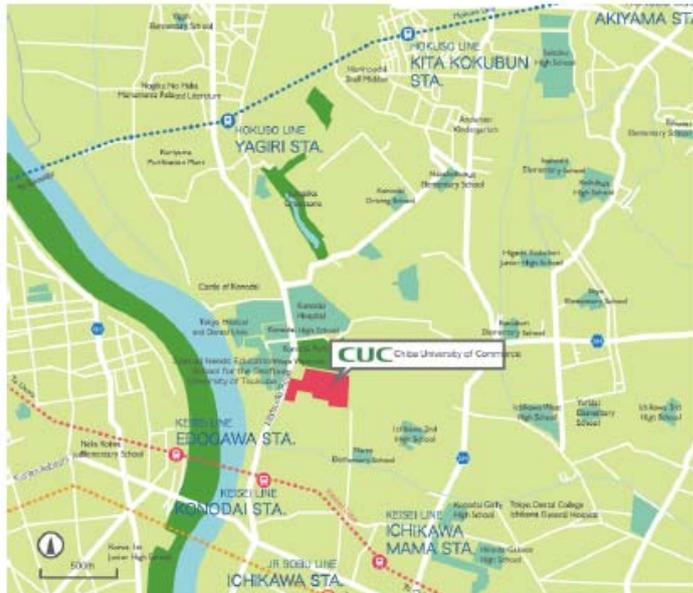
MAR.1 10:00AM~12:30AM

Master of Ceremonies: Prof. Takada

No.	University	Time
1	China University of Political Science and Law	10:00-10:10
2	Guizhou University	10:10-10:20
3	Jeonju University	10:20-10:30
4	KCA University	10:30-10:40
5	Mandakh Burtgel Institute	10:40-10:50
6	National Chung Cheng University	10:50-11:00
7	National Dong Hwa University	11:00-11:10
Tea Break 11:10-11:20		
8	Xiamen University	11:20-11:30
9	University of Dhaka	11:30-11:40
10	Sungkyunkwan University	11:40-11:50
11	Soochow University	11:50-12:00
12	Sichuan University	12:00-12:10
13	Northeast Normal University	12:10-12:20
14	National Taiwan University	12:20-12:30

CUC Guest House

Chiba University of Commerce (Ichikawa campus)
Kasumigaseki Bldg., 1-3-1 Konodai Ichikawa-shi Chiba,
Japan 272-8512
<http://www.cuc.ac.jp/eng/aboutcuc/visiting/accommodation.html>



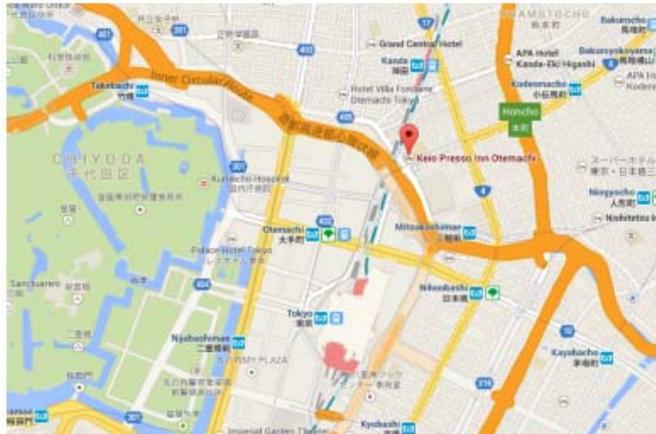
Transportation from Airport



Hotel Information

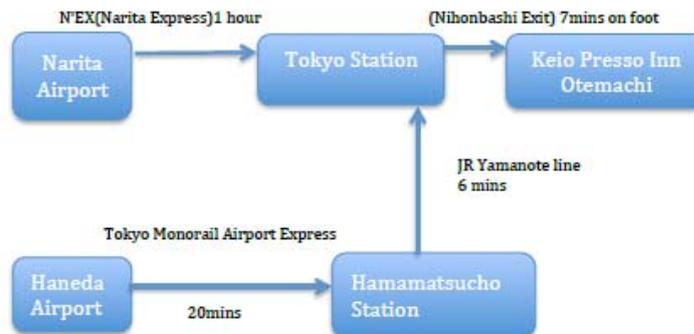
Keio Presso Inn Otemachi

<http://www.presso-inn.com/english/otemachi.html>



4-4-1 Nihonbashi-Hongokuchō, Chūō-ku, Tokyo 103-0021
TEL : +81-3-3241-0202 FAX : +81-3-3241-0203

Transportation from Narita/Haneda Airport



Agenda-2

Research Presentations by Participants

MAR.1 13:30PM~17:30AM

Master of Ceremonies: Prof. Takada

Lecture Room A

No.	University	Department	Name	Position	Time
1	National Dong Hwa University	Accounting Department	Wei-Ren Yao	Associate Professor	13:30~13:50
2	Sungkyunkwan University	School of Business	Kyung Min Jeon	Ph.D.	13:50~14:10
3	Tohoku University	Graduate School of Economics and Management	Liang Liang	Ph.D.	14:10~14:30
4	National Dong Hwa University	Accounting Department	Yaying Mary Chou Yeh	Associate Professor	14:20~14:40
Tea break 14:40~15:00					
5	Sungkyunkwan University	School of Business	Hyun Pyo Kim	Ph.D.	15:00~15:20
6	Sungkyunkwan University	School of Business	Young Jik Shin	Ph.D.	15:40~16:00
7	Tohoku University	Accounting School	Ying Hou	Master	15:20~15:40
8	KPMG AZSA	KPMG AZSA	Norito Yoshiga	CPA	16:00~16:20

Lecture Room B

No.	University	Department	Name	Position	Time
1	Jeonju University	School of Business	Hyo Jin Kim	Associate Professor	13:30~13:50
2	National Dong Hwa University	Accounting Department	I-Cheng Chang	Associate Professor	13:50~14:10
3	Sungkyunkwan University	School of Business	Jooyeon Hong	Ph.D.	14:10~14:30
4	Tohoku University	Graduate School of Economics and Management	Gaku Ueno	Ph.D.	14:20~14:40
Tea break 14:40~15:00					
5	Sungkyunkwan University	School of Business	Siwoon Hong	Ph.D.	15:00~15:20
6	National Chung Cheng University	Accounting and Information Technology	Arni Arniati M.Si. Ak.	Ph.D.	15:20~15:40
7	Sungkyunkwan University	School of Business	Ga Young Ji	Ph.D.	15:40~16:00
8	Tohoku University	Accounting School	Shu Inoue	Master	16:00~16:20
9	Tohoku University	Accounting School	Yuxin Tian	Master	16:20~16:40

Presentation 15mins + Q&A 5mins

附件二 住宿資訊名單

Kickoff Seminar of IGSAP & International Conference on Accounting Policy 2015, Tokyo

Hotel List

CUC Guest House							
No.	University	Nation	Department	Name	Position	period	nights
1	National Chung Cheng University	Taiwan	Accounting and Information Technology	She-I Chang	Professor & Chair of the Department	Feb.27~Mar.2	4
2	National Chung Cheng University	Taiwan	Accounting and Information Technology	Chen-Hui Wu	Associate Professor	Feb.27~Mar.2	4
3	National Chung Cheng University	Taiwan	Accounting and Information Technology	Hsu-Che Wu	Associate Professor	Feb.27~Mar.2	4
4	National Chung Cheng University	Taiwan	Accounting and Information Technology	Arni Arniati M.Si. Ak.	PhD Student	Feb.27~Mar.2	4
5	Sungkyunkwan University	Korea	School of Business	Yong Gyu Lee	Professor	Feb.26~Mar.1	4
Akasaka Yoko Hotel							
No.	University	Nation	Department	Name	Position	period	nights
1	Soochow University	Taiwan	Department of Accounting	Yung-Ming Hsieh	Associate Professor and Chair of the Department	Feb.27~Mar.1	3
2	Soochow University	Taiwan	Undergraduate Program of Business	Chiung-feng Ko	Associate Professor and Chairperson	Feb.27~Mar.1	3
Keio Presso Inn Ottemachi Hotel							
No.	University	Nation	Department	Name	Position	period	nights
1	IGSAP	Japan	IGSAP	Toshifumi Takada	Coordinator	Feb.26~Mar.1	4
2	Xiamen University	China	Institute for Financial and Accounting Studies	Xiaohui Qu	Professor Dean	Feb.26~Mar.1	4
3	National Taiwan University	Taiwan	Department of Accounting	Yang-Tzong Tzay	Professor	Feb.26~Mar.1	4
4	Western Illinois University	Korea	College of Business Administration	Soon Suk Yoon	Professor	Feb.26~Feb.28	3
5	University of Dhaka	Bengal	Department of Accounting & Information Systems	Mohammad Tareq	Professor	Feb.27~Mar.1	3
6	China University of Political Science and Law	China	School of Business	Xinyu Li	Associate Professor & Chair of the Department	Feb.27~Mar.1	3
7	China University of Political Science and Law	China	School of Political Science and Public Administration	Xing Liu	Associate Professor	Feb.27~Mar.1	3
8	Guizhou University	China	School of Management	Bin Du	Professor	Feb.27~Mar.1	3
9	Northeast Normal University	China	School of Commerce	Dali Hu	Associate Professor	Feb.26~Mar.1	4
10	Northeast Normal University	China	School of Commerce	Chunyan Li	Professor	Feb.26~Mar.1	4
11	Shanghai University of Finance and Economics	China	School of Public Economics and Administration	Zhiyuan Ma	Associate Professor	Feb.27~Mar.1	3
12	Shanghai University of Finance and Economics	China	School of Public Economics and Administration	Xiaochuan Liu	Professor & Vice Chancellor of the Department	Feb.27~Mar.1	3
13	Sichuan University	China	School of Public Administration	Weibin Li	Professor	Feb.27~Mar.2	3
14	Sichuan University	China	School of Public Administration	Jing Xu	Professor	Feb.27~Mar.2	3

附件三 研討會主要與會人士名單

Kickoff Seminar of IGSAP & International Conference on Accounting Policy 2015, Tokyo

Roster

	University	Nation	Department	Name	Position	E-mail
1	China University of Political Science and Law	China	School of Business	Xings Li	Associate Professor & Vice Dean of the Department	lixing@cupl.cn
2	China University of Political Science and Law	China	School of Political Science and Public Administration	Xing Liu	Associate Professor	lixing@cupl.com
3	EY ShinNhon	Japan	EY ShinNhon	Masatoshi Sakaki	Executive Officer CPA	sakaki.masatoshi@shinnhon.or.jp
4	EY ShinNhon	Japan	EY ShinNhon	Kiyoyuki Kuwabara	Manager CPA	kuwabara-kyu@shinnhon.or.jp
5	Guizhou University	China	School of Management	Bin Du	Professor & Vice dean of Graduate School	dbin6322@foxmail.com
6	Jeonju University	Korea	School of Business	Hye-Jin Kim	Associate Professor	hj1971@hanmail.net
7	KCA University	Kenya	Graduate School of Accounting & Economics	Renson Muchiri	Professor	rmuchir@kca.ac.ke
8	KCA University	Kenya	Graduate School of Accounting & Economics	Noah Midamba	Professor Vice Chancellor	noahmidamba@kca.ac.ke
9	KPMG AZSA	Japan	KPMG AZSA	Norito Yoshiga	CPA	yoshiga201@hotmail.co.jp
10	Mandakh Burtgel Institute	Mongolia	Accounting and Finance department	Nyambayar Khazan	Associate Professor & Chair of the Department	nyambayar.khazan@mandakh.mn
11	Mandakh Burtgel Institute	Mongolia	Accounting and Finance department	Zolboo Dagvadori	Associate Professor	zolboo@mandakh.mn
12	National Chung Cheng University	Taiwan	Accounting and Information Technology	She-I Chang	Professor & Chair of the Department	actic@ccu.edu.tw
13	National Chung Cheng University	Taiwan	Accounting and Information Technology	Chen-Hui Wu	Associate Professor	chenhui@ccu.edu.tw
14	National Chung Cheng University	Taiwan	Accounting and Information Technology	Hsu-Che Wu	Associate Professor	acthu@ccu.edu.tw
15	National Chung Cheng University	Taiwan	Accounting and Information Technology	Arni Amriati M. Si. Ak.	PhD Student	arni@postlatam.ac.id
16	National Dong Hwa University	Taiwan	Accounting Department	Yaying Mary Chou Yeh	Associate Professor & Chair of the Department	marychou@mail.ndhu.edu.tw
17	National Dong Hwa University	Taiwan	Accounting Department	Wei-Ren Yao	Associate Professor	actwr1003@mail.ndhu.edu.tw
18	National Dong Hwa University	Taiwan	Accounting Department	I-Chang Chang	Associate Professor	acti@mail.ndhu.edu.tw
19	National Taiwan University	Taiwan	Department of Accounting	Yang-Tzong Tsay	Professor	acty@ntu.edu.tw
20	Northeast Normal University	China	School of Commerce	Dali Hu	Associate Professor	hude558@nenu.edu.cn
21	Northeast Normal University	China	School of Commerce	Chunyan Li	Professor	liy249@nenu.edu.cn
22	Otemon Gakulin University	Japan	Faculty of management	Hidetaka Fujiwa	Associate Professor	fujiwa@otemon.ac.jp
23	Sungkyunkwan University of Finance and Economics	China	School of Public Economics and Administration	Zhiyuan Ma	Associate Professor	zma@sjkyu.ac.kr
24	Shanghai University of Finance and Economics	China	School of Public Economics and Administration	Xiaochuan Liu	Professor & Vice Chancellor of the Department	liuch@shufe.edu.cn
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吳貞慧	副教授	會計與資訊科技學系
吳徐哲	助理教授	會計與資訊科技學系
Arni Arniati M.Si. Ak.	博士生	會計與資訊科技學系

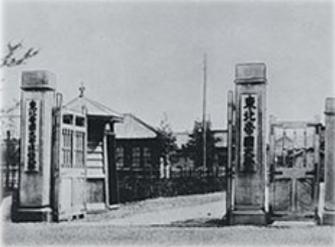
IGSAP簡介



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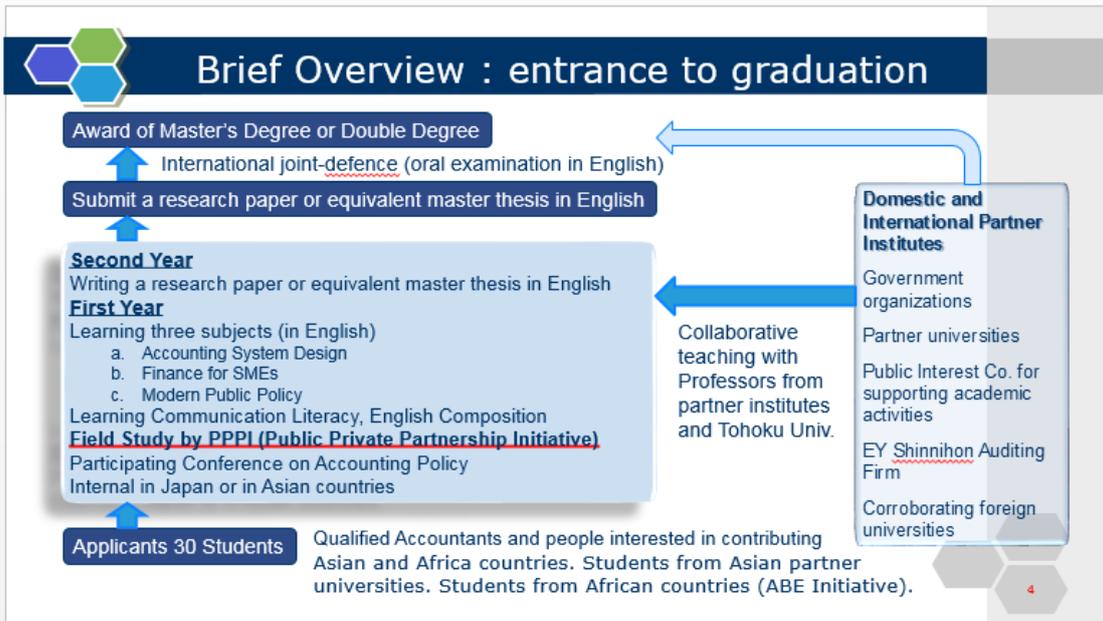
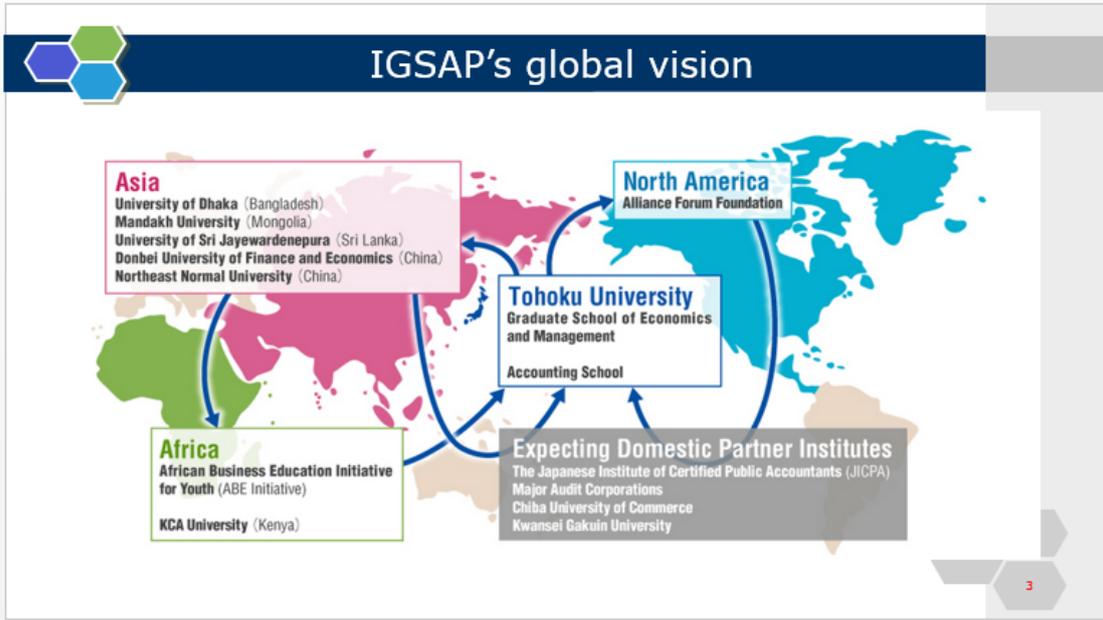
Tohoku University (日本東北大學)

- ❖ 東北大學前身是舊制帝國大學 - 東北帝國大學 (1907年)
- ❖ 東北大學位居日本第5 (2013年)，其中有九年位居世界前100名。
- ❖ 東北大學標榜「研究」，以區別東京帝大的「官僚養成」京都帝大的「學問」。



東北帝國大學校門 (1913年)

2





Courses of 3 Subjects

Accounting Systems Design

- Accounting Systems in Japan and Design
- Accounting of Company Law and Financial Instruments Exchange Law
- Company Tax Law and Its Accounting
- Management Accounting
- Major Accounting Systems in Asian Countries
- Seminar Class for Master Thesis or Research Paper

Finance of SMEs

- Management and Operations of Financial Intermediaries for SMEs
- Scoring Models
- Credit Analyses: Scoring Models
- Cash Flow Management and Corporate Finance
- Operational Management and Information Systems
- Seminar Class for Master Thesis or Research Paper

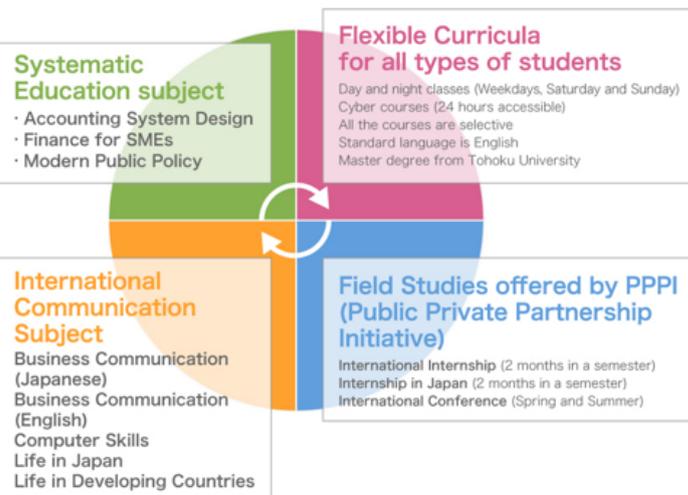
Modern Public Policy

- Rise and transformation of the Modern Nation-State System and Contemporary Global Issues
- Modernization of East Asian Countries and Political Issues in Post Modern
- Industrial Policies Nowadays
- Issues and Future of Decentralization to Local Governments
- Environmental Issues and Sustainable Developments
- Policies of Health Nowadays
- Science, Technology and Human Society
- Public Policy Formation in Practice: State, Market and Society
- Seminar Class for Master Thesis or Research Paper

5



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6



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