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論文 名稱 (中)	我國上市櫃公司資產減損與企業特色關聯性之研究
論文 名稱 (英)	An Empirical Investigation into the Relationship between Asset Impairments and Firm Characters
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摘要(中)	我國財務會計準則委員會於於民國 2004 年 7 月 1 日公佈第 35 號公報「資產減損會計處理」，對於長期資產減損金額、認列時點、認列方法及認列範圍等，提供一套依循的準據。第 35 號公報適用時點的一項特性是可由企業自行選擇於 2005 第 1 季後適用或提前於 2004 年底即開始適用，因此提供經理人認列減損損失時點決策的機會，經理人員可能考量資產減損比率高低對財務報表衝擊之影響，而選擇不同開始適用之時機。不同產業的產品週期、競爭程度等不同，資產的使用價值也會有所差別，所以企業資產減損可能存在產業間的差異。此外，個別企業間不同長期資產配置的比率不同、轉投資比重高低等因素，也會影響其發生

	<p>資產減損之比率。因此，本研究的目的旨在探討在該準則發佈後，上市櫃公司認列資產減損金額與其企業特性間之關聯性。本研究以 2004 年第 4 季及 2005 年第 1 季有認列資產減損之台灣上市、櫃公司為樣本進行實證研究，實證結果顯示：就選擇開始適用第 35 號公報時機與認列資產減損之關聯性而言，選擇在 2004 年第 4 季提前適用第 35 號公報者，其認列資產減損金額比率較大。在企業特性上，負債比率較高之公司，所認列資產減損金額比率較大。而經營績效較優之公司，所認列資產減損金額比率較小。</p>
<p>摘要 (英)</p>	<p>SFAS No. 35, Accounting for Asset Impairments, was released on July 1st of 2004 by Financial Accounting Standards Committee of R.O.C, providing accounting standards for impairments of long-term assets, including measurement of impairment losses, timing of recognition, the methods of measurement for different types of assets, etc. The Statement allows companies to decide when to adopt the accounting standards for asset impairments either from the first quarter of 2005 or from the fourth quarter of 2004. The alternatives provide corporate managements with a chance to decide when to recognize the impairment losses. To decide when to adopt the accounting standards, managements may take into account of the impact of the potential impairment losses on firms' financial statement performances. With different product cycles and competition pressures, the value of assets in use will be quite different across industries, and thus the possibilities and amount of asset impairments may also vary across industries. Besides, companies with different components and characteristics of long term assets are likely to have different possibilities and amount of losses incurred from asset impairments. Therefore, the objective of this thesis is to examine the relationship between the reported asset impairment losses and firm characteristics of listed companies, using samples reporting asset impairment losses in either the fourth quarter of 2004 or the first quarter of 2005. The results of this study show that listed companies choosing to early adopt the Statement in the fourth quarter of 2004 recognized greater amount of impairment losses than those adopting the Statement in the first quarter of 2005. Furthermore, ceteris paribus, listed companies with greater debt ratios recognized more impairment losses, while those companies with better operating performance recognized less impairment losses.</p>
<p>論文 目次</p>	<p>第一章 緒論 第一節 研究動機 第二節 研究目的 第三節 研究架構 第二章 文獻探討 第一節 公報訂定的緣由 第二節 公報內容介紹 第三節 國外文獻 第三章 研究方法 第一節 研究假設之建立與說明 第二節 迴歸模型 第三節 研究樣本與資料來源 第四章 實證結果分析 第一節 描述性分析 第二節 描述統計分析 第三節 迴歸結果 第四節 敏感性測試 第五章 結論與建議 第一節 結論 第二節 研究限制及未來研究方向 參考文獻</p>
<p>參考 文獻</p>	<p>中文部分：財團法人中華民國會計研究發展基金會，2004 年，財務會計準則公報第 35 號公報，台北：財務會計準則委員會 潘家涓，2005 年，資產檢損？，台北：勤業財稅諮詢顧問股份有限公司 英文部分：Beatty, A., I. Dichev, and J. Weber., 2002. The role and characteristics of</p>

	<p>accounting-based performance pricing in private debt contracts. Working paper, Chen, Charles., Shimin Chen, Xijia Su, and Yuetang Wang. 2004. Incentives for and consequences of initial voluntary asset write-downs in the emerging Chinese market. <i>Journal of International Research</i> Volume (3): 43-61. Easton, P., P. Edey, and T. Harris. 1993. An investigation of revaluations of tangible long-lived assets. <i>Journal of Accounting Research</i> 31: 1-38. Elliott, J., and W. Shaw. 1988. Write-offs as accounting procedures to manage perceptions. <i>Journal of Accounting Research</i> 26: 91-119. FASB. 1995. Statement of Financial Accounting Standards No.121: Accounting for the impairment of long-lived assets and for long-lived assets to be disposed of. Norwalk, CT: Financial Accounting Standards Board. FASB. 2001. Statement of Financial Accounting Standards No.142: Accounting for the goodwill and other intangible assets. Norwalk, CT: Financial Accounting Standards Board. Fields, T., T. Lys, and L. Vincent. 2001. Empirical research on accounting choice. <i>Journal of Accounting and Economics</i> 31 (September): 255-307. Francis, J., J. Hanna, and L. Vincent. 1996. Causes and effects of discretionary asset write-offs. <i>Journal of Accounting Research</i> 34(3): 117-134. IAS. 2001. IAS No.36: Impairment of Assets. International Accounting Standards Committee. Alciatore Mimi, Peter Easton, and Nasser Spear. 2000. Accounting for the impairment of long-lived assets. <i>Journal of Accounting and Economics</i> 29: 151-172. Riedl, J. 2004. An examination of long-lived asset impairment. <i>Accounting Review</i> 79 (3): 823-852. Strong, J. and J. Meyer. 1987. Asset writedowns: Managerial incentives and security returns. <i>Journal of Finance</i> 42(3): 643-661. Watts, R.L. and J.L. Zimmerman. 1978. Towards a positive theory of the determination of accounting standards. <i>The Accounting Review</i> 53 (1): 112-134. Watts, R.L. and J.L. Zimmerman. 1990. Positive accounting theory: A ten-year perspective. <i>The Accounting Review</i> 65(1): 131-156. Zucca, L. and D. Campbell. 1992. A closer look at discretionary write-downs of impaired assets. <i>Accounting Horizons</i> 6(3): 30-41.</p>
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