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A Study of S&P COMPUSTAT on Finance Students' Learning Efficacy in
Taiwan: A National Survey

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Abstract

Since S&P COMPUSTAT is a new way for finance students in Taiwan to access foreign companies' financial statements, finance students who would like to do research regarding financial analysis must be aware of this database. The motivation of this study is to present a snapshot of S&P COMPUSTAT database usage and the finance students' learning efficacy of its use in Taiwan. There are two major purposes of this study. First, to determine and to compare the perceptions held by finance program students in Taiwan regarding their acceptance of S&P COMPUSTAT database usage. Second, to investigate students' learning efficacy in finance via the most popular electronic academic financial databases S&P COMPUSTAT for hands-on classroom assignments which make financial theory relevant to students. In conclusion, the results of this study will not only help finance faculty in Taiwan to realize the learning efficacy via S&P COMPUSTAT as perceived by selected finance students, but also help finance departments in Taiwan adopt S&P COMPUSTAT into an appropriate curriculum.