Explore and advance theories and practices in accounting to cultivate competitive professionals with ethical integrity, innovative capabilities and international perspective to meet business and social needs in the global economy.

General Program Learning Goals (goals covered by this course are indicated):

| ✓ | 1 | Graduates should be able to communicate effectively verbally and in writing. |
| ✓ | 2 | Graduates should solve strategic problems with a creative and innovative approach. |
| ✓ | 3 | Graduates should demonstrate leadership skills demanded of a person in authority. |
| ✓ | 4 | Graduates should possess a global economic and management perspective. |
| ✓ | 5 | Graduates should possess the necessary skills and values demanded of a true professional. |

Course Information

Course Number/Section: R170410
Course Title: ADVANCED RESEARCH IN MANAGEMENT ACCOUNTING (1)
Days & Times: Thursday 2:10 pm to 5:00 pm

Professor Contact Information

Professor: Chaur-Shiuh Young
Office Phone: 53445
Email Address: actycs@mail.ncku.edu.tw
Office Location: Accounting 63402
Office Hours: Monday and Wednesday 2:00 pm to 3:30 pm or by appointment

Prerequisites:
ADVANCED MANAGEMENT ACCOUNTING
ECONOMETRICS

Course Description:

Lectures cover discussions on the underlying theoretical frameworks, methodological perspectives, current and future development of management accounting research. Seminars will cover students’ presentation of pre-assigned papers, group discussion, and critique of
papers.

Course Objectives:
The objectives of this course are to
(1) discuss the theoretical foundation of management accounting research,
(2) discuss the current management accounting research hot topics, and
(3) discuss the future potential management accounting research.

1. Class Presentation Content
(1) research topic
(2) research theoretical foundation
(3) research methodology
   a. conceptual framework
   b. research design
   c. research hypotheses
   d. research empirical models (if have)
   e. variables measurement
   f. sampling strategy
   g. data analysis
(4) research result analyses
(5) research strengths and weaknesses
(6) research future direction
(7) your own opinion about this research
(8) others

2. Class Participation
   Active participation and focus on your own ideas and knowledge to relevance issues.

3. Final Review Report Content
(1) related literature from other countries
(2) related literature from Taiwan
(3) show systematic framework for all literature:
   a. by year order,
   b. by topic, or
   c. by others.
(4) extension of literature:
   This part is based on your own opinions.

4. Proposal Report Content
(1) research topic
(2) research theoretical foundation
(3) research methodology
   a. conceptual framework
   b. research design
   c. research hypotheses
   d. research empirical models (if have)
   e. variables measurement
   f. sampling strategy
   g. data analysis

Schedule
1. Introduction of this Seminar and Management Accounting Research

2. The Frameworks and Research Methods of Management Accounting Research

3. Activity-Based Cost Management and Cost Behavior

4. Strategic Cost Management & Management Control Systems


5. Cost Information and Decisions


6. Intellectual Capital Related Issues


7. Resources Allocation & Budgeting Related Issues


8. Nonfinancial Performance


9. Balanced Scorecard

- Ittner, C. D., D. F. Larcker, and M. W. Meyer. 2003. Subjectivity and the weighting of


**10. Performance & Incentive**

11. Hospital Cost Management and Non-for-Profit Organization Research

12. CEO Compensation & Turnover

13. Governance

*: Required Reading and Course Discussing Materials.

**Grading policy:**

(1) Presentations in the seminar: 25%
(2) Weekly Report and Class Participation: 20%
(3) Mid-term Exam: 25%
(4) Proposal Report/ Final Examination: 30%

**Grading Policy/評量方式:**

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<th>Mid-term Exam 25%</th>
<th>Term Paper 30%</th>
<th>Class Participation 20%</th>
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