Advanced Master Business Administration

RD50300  Managerial Accounting (管理會計)

Fall 2009 (98 學年度第 1 學期)

The graduate program of Advanced Master Business Administration provides high quality education in business administration. The purpose of this program is to cultivate Administration professionals to meet business and social needs.

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

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

Course Information

Course Number/Section:  RD50300
Course Title: Managerial Accounting
Days & Times: Tuesday 14:10 am to 17:00 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 Thursday 10:00 pm to 12:00 am or by appointment

COURSE DESCRIPTION

Cost accounting and management informs and affects the long-term competitive success of the firm. Success defined in terms of stakeholders includes short and long-term customer satisfaction, return to shareholders, employee retention, growth, and satisfaction, and operational superiority. The role of cost management is to identify, measure, collect, analyze, unify, and report relevant and reliable information on success-related factors to management in a timely manner. Cost management provides the critical information the manager needs to develop and implement successful strategies. This course will better prepare students to understand the role cost management information plays in the overall success of an organization.
Using a case study approach, this course focuses on the application of accounting-based information to real-world situations. The course explores the critical decisions that must be made in using accounting-based measures—such as choices of responsibility structures, performance measures, performance standards, and performance-based incentives and the benefits and limitations of existing methods.

This course is designed to be useful particularly to those who aspire to be managers, management consultants, financial specialists (e.g., controller, financial analyst, auditor), or human resource specialists (e.g., personnel director, compensation consultant).

GENERAL LEARNING OBJECTIVES
Upon successful completion of the course, the student will be able to

B. Explain the use of cost management in monitoring progress in achieving the strategic goals of an organization.
C. Explain the cost concepts used in product and service costing.
D. Compute product costs under traditional and activity-based costing systems and discuss their relative contributions and limitations.
E. Identify and discuss applications of ABC information in management decision-making and performance monitoring.
F. Identify factors common to successful budgets and prepare a master budget.
G. Identify various cost allocation methods and their relative benefits and limitations.
H. Establish costs and compute, analyze and evaluate variance deviations from standards.
I. Use relevant cost information in making strategic decisions.

Grading Policy
To make sure you understand the material covered in the lecture, there is one exam for this course. To improve your expression ability, you will have at least one chance to make presentations in the whole semester. The overall course grade will be assigned using the following weights:

<table>
<thead>
<tr>
<th>Subject</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Presentations</td>
<td>30%</td>
</tr>
<tr>
<td>Mid-term Exam</td>
<td>30%</td>
</tr>
<tr>
<td>Case/Project Report</td>
<td>30%</td>
</tr>
<tr>
<td>Class Participation</td>
<td>10%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>
COURSE REQUIREMENTS

A. Exams
There will be a mid-term exam during the semester (or a final exam at the end). Students are expected to take the exams at the scheduled times. There will be no makeup exams. Failure to do this, as well as lack of a valid and written documented reason for your absence, will result in a score of zero for the missed exam.

B. Cases
Students are expected to write a one-paged double-spaced response to the Assignment Questions at the end of each case. The responses are to be typed and are due at the scheduled class time. Additionally, students will be given three minutes at the end of the case discussion to hand-write additional comments on the response page. The student will turn in the assignment at the end of the case study class. No late assignments will be accepted. No assignments without both the typed and the handwritten components will be accepted. The cases will be scored on a random basis and the average of those scores will be the score for the case component of the course, less points for cases not turned in.

Textbooks and Materials

Textbooks (required):

Other Materials:

Schedule
1. Introduction to Course & Chapter 1
Ch1 Managerial Accounting and the Business Environment
Harvard Business School Video—成本極小化 vs. 差異化策略
Harvard Business School Video—學習型組織
電影—Ch1 & Ch2
2. Traditional Cost Management Systems

Ch2 Cost Terms, Concepts, and Classifications
Ch3 Systems Design: Job-Order Costing
Ch4 Systems Design: Process Costing
**Case 29: Ringo Rag Company**

3. Activity-Based Cost Management System

Ch8 Activity-Based Costing: A Tool to Aid Decision Making


Case 4: Allied Office Products
Case 31: Sloan Styles

4. CVP Analysis

Ch5 Cost Behavior: Analysis and Use
Ch6 Cost-Volume-Profit Relationships
Ch7 Variable Costing: A Tool for Management
**Case 8: Booker Jones**
**Case 18: Graham, Inc.** *(Read the note on Absorption vs. Direct costing in pp.156-159)*

5. Budgets and Variance Analysis

Ch9 Profit Planning
Ch10 Standard Costs
Ch11 Flexible Budgets and Overhead Analysis
**Case 9: Boston Creamery, Inc.**
**Case 27: Petersen Pottery** *(Read the note on computing manufacturing cost variances)*

6. Responsibility Centers, Performance Evaluation and Incentive Systems

Ch12 Segment Reporting and Decentralization
Ch10 The Balanced Scorecard
Appendix B Profitability Analysis

Case 19: Jones Ironworks

Harvard Business School Video—標竿管理
Harvard Business School Video (Performance Evaluation) —BSC

影片—Ch 11
決勝—Ch 4 & Ch 6

7. Management Accounting Information and Decision Making

Ch13 Relevant Costs for Decision Making
Ch14 Capital Budgeting Decisions
Appendix A: Pricing Products and Services
Case 35: Wellington Chemicals
Case 10: Brunswick Plastics

影片—Ch10
決勝—Ch 8 (how to learn)

8. Strategic Cost Management (SCM)

Harvard Business School Video—合作與聯盟企業環境的興起
Harvard Business School Video—服務利潤鏈及顧客終身價值
Case 6: Baldwin Bicycle Company
Case 13: Dairy Pak

影片—Ch3 & Ch8

9. Management of Intangible Assets


影片—Ch 9 & Ch 12
決勝—Ch 2

10. Catch up & Review
<table>
<thead>
<tr>
<th></th>
<th>Case Presentations 30%</th>
<th>Mid-term Exam 30%</th>
<th>Project 30%</th>
<th>Instructor Grade 10%</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>COMMU</strong></td>
<td>✓ Oral Commu./Presentation 30%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>✓ Written Communication 20%</td>
<td>20%</td>
<td>20%</td>
<td></td>
</tr>
<tr>
<td><strong>CPSI</strong></td>
<td>✓ Creativity and Innovation 30%</td>
<td>20%</td>
<td>20%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>✓ Problem Solving 40%</td>
<td>60%</td>
<td>60%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐ Computational Skills</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>LEAD</strong></td>
<td>☐ Leadership &amp; Ethic</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐ Social responsibility</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>GLOB</strong></td>
<td>✓ Global Awareness 40%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>VSP</strong></td>
<td>✓ Values, Skills &amp; Profess. 60%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐ Information Technology</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐ Management Skills</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>