The mission of the Department of Accountancy is to explore and advance theories and practices in accounting to cultivate competitive professionals with ethical integrity, innovative capabilities and an international perspective.

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

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<tr>
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<th>Goal Description</th>
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<tr>
<td>✓</td>
<td>1 Graduate students should be able to communicate effectively verbally and in writing.</td>
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<td>✓</td>
<td>2 Graduate students should solve strategic problems with a creative and innovative approach.</td>
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<td>3 Graduate students should demonstrate leadership skills demanded of a person in authority.</td>
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<td>✓</td>
<td>4 Graduate students should possess a global economic and management perspective.</td>
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<td>5 Graduate students should possess the necessary skills and values demanded of a true professional.</td>
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Instructor:
Chaur-Shiuh Young
Office Phone: 53445
Email Address: actycs@mail.ncku.edu.tw
Office Location: Accounting 63402
Office Hours: Tuesday and Wednesday 2:00 pm to 3:30 pm or by appointment

Prerequisites:
MANAGEMENT ACCOUNTING
ECONOMETRICS

Course Description:
An advanced study of the concepts and techniques used by management accountants to assist decision-makers within the organization. The purpose of this course is to prepare students for CPA and industrial careers. More in-depth, real-world scenarios will be discussed including process accounting, job-order accounting, measuring quality costs, activity-based costing, product mix, capacity utilization, and evaluating performance. Students will be introduced to methods currently being used by global businesses, including service firms and manufacturers. There will be examinations and group presentations for the class.

Course Objectives:
To acquaint students of business with the fundamental tools of management accounting and to
advance their understanding of the dramatic ways in which the field is changing. This will include an understanding of the state of the art in managerial accounting—activity-based accounting, balanced scorecard, benchmarking, customer profitability analysis, just-in-time, life-cycle costing, target costing and pricing decision. The emphasis through this course is to equip students with the ability to manage an organization, playing the role of a business consultant, working side-by-side in cross-functional teams with managers from all areas of the organization. Students are also expected to be able to produce accounting information and understand how managers are likely to use and react the information.

**Textbooks:**


**Course Contents**

1. **Understanding Cost Behavior**


2. Resources Allocation, Budgeting and Variance Analysis


Case 9: Boston Creamery, Inc.

Case 27: Petersen Pottery

3. Activity-Based Cost Management


Case 4: Allied Office Products

Case 31: Sloan Styles

4. Cost/Accounting Information and Decision Making


**Case 10: Brunswick Plastics**

Harvard Business School Video—學習型組織

5. **Strategic Cost Management (SCM)**


Harvard Business School Video—成本極小化 vs. 異化策略

Harvard Business School Video—服務利潤鏈及顧客終身價值

**Case 6: Baldwin Bicycle Company**

6. **The Design of Management Accounting System**


Harvard Business School Video—標準管理

7. **Intangibles (Intellectual Capital)**


8. Performance Evaluation: Nonfinancial Performance & Balanced Scorecard


Case 19: Jones Ironworks
9. Incentive System: CEO Compensation & Turnover


Case 19: Jones Ironworks

10. The valuation implications of Cost/Non-financial Measures


Case 18: Graham, Inc.

Harvard Business School Video—成本 vs. 顧客忠誠 評量與管理

12. Manipulation of Cost/Accounting Information


Harvard Business School Video—合作與聯盟企業環境的興起

13. Corporate Governance


**Course Policies**

- **Make-up exams**

  Make-up exams will be given only under extenuating circumstances arising from medical or family emergencies. Documented evidence that you were seriously ill or experienced a family emergency at the scheduled time of an exam is required. In order to be excused from an exam, you must contact me *prior to the exam* and be ready to provide documentation after the exam. Students who do not show up for an exam without making arrangements with me according to the preceding rules will receive an exam grade of zero. It is your responsibility to note the exam dates and let me know at the beginning of the semester if you foresee any conflicts. It is also your responsibility to ensure that you do not schedule any job interviews or travel for official or personal reasons during exam days.

- **Class Attendance**

  Attendance will be randomly taken. 2-3 students per reporting group. The reporting group reads, reports the assigned article and finds out the solutions to the questions attached to the article.

- **Classroom Behavior:**

  You are expected to be in class on time.
  There is no eating or drinking in the classroom.
  Turn off cell-phone while in class.
  Please come to class with a pen/pencil, paper to write on, and an open mind.
  Courtesy and respect for your teacher and classmates is expected and required.
# Grading Policy for AACSB Multiple Assessment:

1. Presentations in the seminar: 30%
2. Mid-term Exam: 30%
3. Final Examination: 30%
4. Class Participation: 10%

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<thead>
<tr>
<th>Category</th>
<th>Assessment Areas</th>
<th>Presentation 30%</th>
<th>Mid-term Exam 30%</th>
<th>Final Exam 30%</th>
<th>Class Participation 10%</th>
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<tr>
<td>COMMU</td>
<td>✓ Oral Commu./ Presentation</td>
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<td>✓ Written Communication</td>
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<td>CPSI</td>
<td>✓ Creativity and Innovation</td>
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<td>✓ Problem Solving</td>
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<td>□ Analytical Skills</td>
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<tr>
<td>GLOB</td>
<td>✓ Global Awareness</td>
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<td>□ Values, Skills &amp; Profess.</td>
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<td>□ Information Technology</td>
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<td>□ Management Skills</td>
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