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>1</td>
<td>Graduate students should be able to communicate effectively verbally and in writing.</td>
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<td>2</td>
<td>Graduate students should solve strategic problems with a creative and innovative approach.</td>
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<td>3</td>
<td>Graduate students should demonstrate leadership skills demanded of a person in authority.</td>
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<td>4</td>
<td>Graduate students should possess a global economic and management perspective.</td>
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<tr>
<td>5</td>
<td>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: 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.
Textbook:

Recommended References:
Students are expected to read widely. The following books are recommended preliminary reading for this course:


The weekly seminar readings, about 20 articles, will be drawn from the following leading academic journals:
Journal of Accounting Research JAR
Journal of Accounting & Economics JAE
The Accounting Review AR
Accounting, Organisations and Society AOS
Management Accounting Research MAR
Journal of Management Accounting Research JMAR

Course Requirement:
1. Important management accounting topics have been selected for presentation and discussion in the seminar and a number of papers are listed for reading on each topic. The students are required to read the suggested papers for every meeting, and they are encouraged to do their own search of the literature to identify additional research papers on each topic.
2. All students are required to submit every week a written report on the topic of the week. In addition to analyzing the assigned research papers, the report should deal with important issues related to the topic.
3. Students are required to make at least one presentation in the seminar on the assigned topic. The presentation will consist of critical analyses of the assigned papers on the topic of the week, which shall highlight the research focus of the paper, research methodology used to achieve the objective, and include interpretation of the results. The analytical review shall also highlight the strengths and weaknesses of the assigned papers (Critique of Papers).
4. A research term paper of about 20 pages will be required by the end of the semester. The term paper can replicate any empirical study discussed in the seminar or it can focus on any other intangible assets topic, and the topic would require the instructor's approval.
5. The term paper shall clearly identify the research issue being studied, methodology used to seek answers to the problem presented in the study, and discussion of test results and analyses.
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.

Schedule (in topics):

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
10. Performance & Incentive
11. Hospital Cost Management and Non-for-Profit Organization Research
12. CEO Compensation & Turnover
13. Governance

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

☆ 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

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

☆ 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.

☆ 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

**Grading Policy/評量方式:**

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<th></th>
<th>Presentations 25%</th>
<th>Final Exam 25%</th>
<th>Term Paper 30%</th>
<th>Class Participation 20%</th>
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<tr>
<td><strong>COMMU</strong></td>
<td>☑ Oral Commu./ Presentation 60%</td>
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<td>40%</td>
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<td></td>
<td>☑ Written Communication 30%</td>
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<td><strong>CPSI</strong></td>
<td>☑ Creativity and Innovation 30%</td>
<td>40%</td>
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<td></td>
<td>☑ Problem Solving 40%</td>
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<td><strong>LEAD</strong></td>
<td>☐ Leadership &amp; Ethic</td>
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<td></td>
<td>☐ Social responsibility</td>
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<tr>
<td><strong>GLOB</strong></td>
<td>☑ Global Awareness 40%</td>
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<td><strong>VSP</strong></td>
<td>☐ Values, Skills &amp; Profess.</td>
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<td></td>
<td>☐ Information Technology</td>
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<td>☐ Management Skills</td>
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