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: R112700
Course Title: ADVANCED MANAGEMENT ACCOUNTING
Days & Times: Thursday 2:10 pm to 5:00 pm

Professor Contact Information
Professor: Chaur-Shiu 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:

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:
Atkinson, Kaplan, Matsumura, and Young. 2007. Management Accounting 5th ed. Pearson Prentice Hall. (華泰代理)
Young, M. 2007. Readings in Management Accounting. 5th ed. Pearson Prentice Hall. (華泰代理)

杜榮瑞、華德、吳安妮合譯：轉捩點上的成本管理，遠流出版公司，1991 (原著：Johnson/Kaplan：Relevance Lost 1987)

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

   Case 10: Brunswick Plastics

5. Strategic Cost Management (SCM)
   Case 6: Baldwin Bicycle Company

6. The Design of Management Accounting System

7. Intangibles (Intellectual Capital)

8. Performance Evaluation: Nonfinancial Performance & Balanced Scorecard
   Case 19: Jones Ironworks

9. Incentive System: CEO Compensation & Turnover

10. Hospital Cost Management and Non-for-Profit Organization

11. The valuation implications of Cost/Non-financial Measures
   Case 18: Graham, Inc.

12. Manipulation of Cost/Accounting Information
13. Corporate Governance

Grading policy:

(1) Presentations: 25%
(2) Instructor Grade: 20%
(3) Mid-term Exam: 25%
(4) Final Examination: 30%

Note:
1. You are expected to attend each exam, except under the most extreme circumstances. You will be required to submit a written letter detailing your reason for missing any exam before a make-up will be considered.
2. The content and grading criteria of the written paper will be given out in class later.
3. The 20% Instructor grade will consist of 10% of quizzes and 10% on class participation. Quizzes will be given according to the course schedule. There will be no make-ups for quizzes; however, I will drop one 'awful' quiz when computing your final course grade.

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. 3-4 students per group. Each group acts as the reporting group and the comment group. There will be ten groups. The reporting group reads, reports the assigned article and finds out the solutions to the questions attached to the article. The comment group gives comments on the reports of the reporting group.

- 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/評量方式:

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<tr>
<th>Category</th>
<th>Presentations 25%</th>
<th>Mid-term Exam 25%</th>
<th>Final Examination 30%</th>
<th>Instructor Grade 20%</th>
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