Course Information
Course Title: Advanced Managerial Accounting
Days & Times: Saturday 9:10 am to 12:00 am

Professor Contact Information
Professor: Chaur-Shiuh Young
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Office Location: Accounting 63402
Office Hours: Monday and Thursday 10:00 am to 12:00 am or by appointment

COURSE DESCRIPTION
The course is an introduction to management accounting, an area of business which develops the financial and non-financial information necessary to effectively manage the firm or organization. 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.

This course focuses on the application of managerial accounting tools to real-world business decision making. 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
The course goals are to develop an understanding of the application of strategic cost management principles for business and not-for-profit organizations, and to provide an opportunity to develop skills in applying these principles through
problems and cases. The management accountant’s role is to provide timely and accurate information to assist management in achieving the firm’s goals. This is an integrative role, which requires the management accountant to understand the firm’s strategy, and to understand how both financial and non-financial information is developed across all the management functions – finance, marketing, operations, information technology, and human resources.

There are three overall goals for the course, each of which is covered in sequence the course:

1. Understand the fundamentals of management accounting, including the strategic focus and the accountant’s ethical responsibility
2. Use costs and other critical success factors in management planning and decision making
3. Use costs and other critical success factors in management control

Grading Policy

To make sure you understand the material covered in the lecture, there are two exams 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>Component</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Case/Project Report</td>
<td>30%</td>
</tr>
<tr>
<td>Mid-term Exam</td>
<td>20%</td>
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<tr>
<td>Final Exam</td>
<td>30%</td>
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<tr>
<td>Class Participation</td>
<td>20%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
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COURSE REQUIREMENTS

A. Exams

There will be two exams during the semester. 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):**

**References:**

**Schedule**

1. **Introduction to Course**

Ch1 Managerial Accounting and the Business Environment

2. **Traditional Cost Management Systems**

Ch2 Cost Terms, Concepts, and Classifications
Ch3 Systems Design: Job-Order Costing
Ch4 Systems Design: Process Costing

3. **Activity-Based Cost Management System**

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


Harvard Business School Video (Performance Evaluation) — ABM


4. **CVP Analysis**

Ch5 Cost Behavior: Analysis and Use
Ch6 Cost-Volume-Profit Relationships
Ch7 Variable Costing: A Tool for Management


### 5. Budgets and Variance Analysis

**Ch9** Profit Planning  
**Ch10** Standard Costs  
**Ch11** Flexible Budgets and Overhead Analysis


### 6. Responsibility Centers, Performance Evaluation and Incentive Systems

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


### 7. Management Accounting Information and Decision Making

**Ch13** Relevant Costs for Decision Making


8. Strategic Cost Management (SCM)


9. Management of Intangible Assets


10. Corporate Governance


11. Final Exam