1. **The mission of the College** is to serve business and society in the global economy through developing professionally qualified and socially responsible business leaders as well as through advancing the frontiers of knowledge in business management.

2. **The strategic objective of 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.

**Undergraduate Program Learning Goals** (goals covered by this course are indicated with checks):

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
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<tr>
<td>✓ 1</td>
<td>Undergraduate students should be able to communicate effectively in speaking and in writing.</td>
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<tr>
<td>✓ 2</td>
<td>Undergraduate students should be able to solve strategic problems with creative and innovative approaches.</td>
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<td>3</td>
<td>Undergraduate students should develop leadership skills required of a person in a leading position.</td>
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<td>Undergraduate students should demonstrate ethical awareness in learning and in social networking.</td>
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<td>4</td>
<td>Undergraduate students should possess a global perspective and an awareness of the effects of globalization.</td>
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<tr>
<td>5</td>
<td>Undergraduate students should acquire the skills and values required of a true professional.</td>
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**Instructor:** Chaur-Shiuh Young  
**Office Hours:** Tuesday and Wednesday 2:00 pm to 3:30 pm or by appointment  
**Office Phone:** 53445  
**Email Address:** actycs@mail.ncku.edu.tw  
**Office Location:** Accounting 63402  
**Prerequisite:** Accounting Principle or Financial Accounting  

**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.

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.

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).

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

Content Summary:
1 Strategy, Balanced Scorecard, and Strategic Profitability Analysis
2 Cost Allocation, Customer-Profitability Analysis, and Sales-Variance Analysis
3 Allocation of Support-Department Costs, Common Costs, and Revenues
4 Cost Allocation: Joint Products and Byproducts
5 Process Costing
6 Spoilage, Rework, and Scrap
7 Balanced Scorecard: Quality, Time, and the Theory of Constraints
8 Inventory Management, Just-in-Time, and Simplified Costing Methods
9 Capital Budgeting and Cost Analysis
10 Management Control Systems, Transfer Pricing, and Multinational Considerations
11 Performance Measurement, Compensation, and Multinational Considerations

Textbook:

Reference:
3. 鄭丁旺、汪泱若、張錫惠，成本與管理會計學(上)(下)，第五版，著者印行。

**Grading Policy:**

To make sure you understand the material covered in the lecture, there is 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:

1. Case analysis and presentation 10%
2. Quiz 30%
2. Mid-term exam 30%
3. Final exam 30%

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<thead>
<tr>
<th>Categories</th>
<th>Valuation Items</th>
<th>Case analysis and presentation 10%</th>
<th>Quiz 30%</th>
<th>Mid-term exam 30%</th>
<th>Final exam 30%</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>□ Creativity and Innovation</td>
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<td>✔ Problem Solving</td>
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<td></td>
<td>□ Analytical Skills</td>
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<td>LEAD</td>
<td>□ Leadership &amp; Ethic</td>
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<td>□ Social responsibility</td>
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<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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**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.