

**成本效益決策分析**  
**Cost Benefit Decision Analysis**  
**627 M5260**  
**一〇九學年下學期**

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**授課對象：**碩士在職專班學生

**學 分**：下學期3學分選修課

**課程目的：**本課程將介紹成本效益分析決策的基本原理、原則與方法，同時討論成本與效益用於公部門及私部門財貨或勞務評估的差異，及其與成本有效性評估的區別。除解析成本效益分析方法用於評估公部門財貨與勞務之個案外，並特別探討相關方法用於私部門財貨、勞務及企業社會責任之評估實例。

**課程要求：**(一) 上課出席及報告參與：不定期點名（一次以20分計）及分組討論之參與。

(二) 分組或個人規劃一個個案（是否需分組，視最後修課人數而定）：每一組（或個人）規劃一個個案，說明你（們）進行此個案前應考慮什麼項目與因素？又相關項目是否有適當的評估方法？如有、你（們）將採用本課程講授的那一種（些）評估概念或方法完成個案中某些項目的評估？你（們）不需要找任何數據資料完成評估，除非有現成的數據資料，大家的重點是以本課程所講授的方法，規劃將執行的個案、不是真的需要完成一個評估而後決定是否將執行該計畫。（與此一報告相關工作之進行，屆時將有詳細指引、說明包括如何分組、各規劃工作如何完成等等）

## **學期分數評分標準：**

上課出席及報告參與	30%
分組討論、報告與ppt製作	40%
最後書面報告	30%

**主要用書**(以下所列書本有相對完整的成本效益分析學理及評估相關方法；部分書本也有個案，列於各主題下，是更多來自期刊文章的個案，以下所列示只是一些範例、然不限於這些範例、尚有更多，一篇文章雖列於某主題下，然可能亦橫跨於兩個及以上主題)

蕭代基、鄭蕙燕、吳珮瑛、錢玉蘭、溫麗琪，2002。『環境保護之成本效益分析：理論、方法與應用』，台北：俊傑書局。

吳珮瑛，2016。『老師在講你有在聽嗎？論文寫作之規範及格式』。初版三刷，台北：翰廬。

James, David and Herminia A. Francisco, ed. 2015. *Cost-benefit Studies of Natural Resource Management in Southeast Asia*. Singapore: Springer. 學校有電子圖書。

Organization for Economic Co-operation and Development (OECD), 2018. *Cost-Benefit Analysis and the Environment: Further Developments and Policy Use*. Paris: Organization for Economic Co-operation and Development Publishing. 學校有電子圖書。

上課講義與所發的相關文章。

接續列示的文獻如來自前述所列書本，則僅作者、年份及章節數，且一律列於各主題第一筆。

## **上課規矩：**

另頁將有詳細規定，第一次上課時發，第一堂課沒有拿到的同學，確定你要修此門課後，請務必向我拿一份。

## 課程綱要：

1. 成本效益分析之源起、意義、主要步驟(執行成本效益分析主要元素)
2. 成本效益分析之概念基礎
3. 成本效益分析背後之經濟學原理
4. 除成本效益分析外的其他決策方法（官僚體系如何看待成本效益分析）
5. 何謂環境或自然資源之效益（價值）？
6. 成本與效益之分配
7. 面對風險與不確定性的考量——敏感度分析
8. 成本效益分析選擇不同折現率的意義
9. 效益及損害評估之市場價值評估方法
10. 效益及損害評估之替代市場價值評估法
11. 效益及損害評估之假設市場（非市場）價值評估法
12. 環境成本或效益評估案例
  - 農業生態、文化多功能與田園自然景觀價值評估
  - 生態服務系統（包括森林、國家公園、濕地、保護區等）價值評估
  - 永續發展與自然資本價值評估
  - 能源及再生能源之社會成本及效益評估
  - 碳的社會成本（social cost of carbon）之評估
  - 灌溉水資源、地下水維護與集水區價值評估
  - 道路與交通運輸建設效益評估
  - 食品安全與食品特徵價值評估
  - （農）產品標示價值評估
  - 觀光遊憩休閒價值評估
  - 健康與生命價值評估（value of statistical life, VSL）
  - 企業社會責任的價值評估（social return on investment, SROI）

這些文獻供各位參酌、瞭解世界各國如何使用相關方法，完成成本效益評估之完整個案，或任何個案中部分效益或損害之評估，是給大家一個開頭，輕鬆閱讀、儘量理解、末有壓力！

## 1. 農產業生態、文化多功能、田園自然景觀價值評估

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- 1.5. 洪鴻智、李承嘉、詹士樑、林華慶、蕭婷允、文嬿翔，2013。「水梯田濕地生態與景觀之保育與價值評估」，『臺灣土地研究』，16卷，2期，1-22。
- 1.6. 陳凱俐、林雲雀、謝明修、陳琬琪、江佳玲、李家豪，2006。「水田經濟效益評估」，『宜蘭大學生物資源學刊』，3卷，1期，1-14。
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- 1.11.Gibbons, S., S. Mourato, and G.M. Resende, 2014. "The Amenity Value of English Nature: A Hedonic Price Approach," *Environmental and Resource Economics*, 57:175-196.
- 1.12.Hackl, F. and G. J. Pruckner, 1997. "Towards more Efficient Compensation Programmes for Tourists' Benefits from Agriculture in Europe," *Environmental and Resource Economics*, 10(2): 189-205.
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World Heritage Sites: An Application of the Travel Cost Method to Mont-Saint-Michel,” *Applied Economics*, 49(16): 1593-1605.

## 2. 生態服務系統（包括森林、國家公園、濕地、保護區等）價值評估

- 2.1.James and Francisco, 2015. Chapter 11, 12, 13, 14.
- 2.2.王怡平、邱祈榮，2017。「臺灣森林生態性服務價值估算初探」，『臺灣林業科學』，43卷，1期，3-11。
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- 2.7.陳麗琴、汪大雄、黃進睦、林國銓，2002。「福山植物園遊憩經濟效益之評估」，『臺灣林業科學』，17卷，3期，375-385。
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- 3.10.Ningsih, Kustiawati, Halimatus Sakdiyah, Herman Felani, Rini Dwiaستuti, and Rosihan Asmara, 2020. "Economic Valuation for Organic Farming of Dragon Fruit: Cost Benefit Analysis Approach," *International Conference on Environment and Technology*, 469, 012082, DOI:10.1088/1755-1315/469/1/012082.
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#### 4.再生能源之社會成本及效益與損害評估

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## 5. 碳的社會成本 (social cost of carbon) 之評估

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