

商研所 Managerial Accounting, Spring 2010 (Thursday, 9:10 AM – 12:10 PM)

Professor Shu-hsing Li (李書行)
Room 1101, College of Management
Tel: 3366-1117
Email: shli@management.ntu.edu.tw

Required Textbook

Ronald W. Hilton, Managerial Accounting, 8th Edition, McGraw Hill, 2009

Course Objectives

The purpose of this course is to introduce the students the managerial accounting knowledge and their applications for business decision and strategic positioning.

Particularly this course attempts to accomplish two major objectives:

- (1) how to establish the accounting information system for operations;
- (2) how to use the established accounting information system to help the firm improve its competitive ability by making right decisions and choosing suitable strategies.

In order to build the students' analytical skills and the judgment ability, this course will be facilitated with case discussions. All students are expected to read the cases, readings, and textbook chapters before each class.

Grading

Class Participation (Individual)	20%
Case Report (Group, 4 pages maximum per case)	30%
Mid-Term: Case Analysis	20%
Final Exam (Individual)	30%

Topics and Schedule

PART 1: Managerial Accounting Fundamentals

Session 1
(02/25)

1. Introduction
2. The changing role of managerial accounting in a dynamic business environment(Ch. 1)

Session 2
(03/04)

1. Basic cost management concepts & accounting for mass customization operations(Ch. 2)
2. Activity Analysis, cost behavior & cost estimation (Ch. 6)

Case 1: Salem Company

Session 3
(03/11)

1. Cost-volume-profit analysis (Ch. 7)

Case 1: Salem Company (Continued), Report Due

PART 2: Costing Systems

Session 4
(03/18)

1. Traditional product costing systems (Ch. 3 & 4)

Case 2: Seligram, Report Due

Session 5
(03/25)

1. Cost Management I.: Activity-based costing (ABC) (Ch. 5)

Case 2: Seligram (ABC Model for a Testing Company)

Session 6
(04/01)

1. Cost Management II: Activity-based management (ABM) (Ch. 5)

Reading: The Evolution of Time-Driven ABC

Session 7
(04/08)

Review Class

**Session 8
(04/15)**

Mid-Term Exam: Case Analysis

PART 3: Decision Making Systems

**Session 9
(04/22)**

1. Decision making: relevant costs and benefits (Ch. 14)

**Session 10
(04/29)**

1. Target costing & cost analysis for pricing decisions (Ch. 15)

**Session 11
(05/06)**

1. Capital expenditure decisions I (Ch. 16)

**Session 12
(05/13)**

1. Capital expenditure decisions II: considering tax and risk (Ch. 16)

PART 4: Management Control Systems

**Session 13
(05/20)**

1. Profit planning, activity-based budgeting(Ch. 9)
In class cash budget exercise

**Session 14
(05/27)**

1. Responsibility accounting (Ch. 12)
Case 3: Shuman Automobile, Inc., Report Due

**Session 15
(06/03)**

1. Transfer pricing and investment center evaluation (Ch. 13)
Reading: 經營策略與管理會計關係之研究-以宏碁與大同為例

**Session 16
(06/10)**

1. Strategic performance measures and the balanced scorecard (Ch. 10)
Case 4: Store24, Report Due

Session 17
(06/17)

1. How to grow a company in an organic way: growth and shareholder value

Case 5: Tiffany & Company

Readings: 1. How fast should your company grow, HBR, 1984
2. The Relative Value of Growth, HBR, 2005

Session 18
(06/24)

Final Exam (Materials from sessions 9 to 17)