

國立中山大學 112學年度第1學期 課程教學大綱						
National Sun Yat-sen University 112Academic year1st Semester Course syllabus						
中文名稱 Course name(Chinese)	管理會計與財報分析			課號 Course Code	EMBA996	
英文名稱 Course name(English)	MANAGEMENT ACCOUNTING AND FINANCIAL STATEMENT ANALYSIS					
課程類別 Type of the course	講授類	必選修 Required/Selected	必修	系所 Dept./faculty	管理學院高階經營碩士學程在職專班	
授課教師 Instructor	陳安琳			學分 Credit	2	
因應嚴重特殊傳染性肺炎(武漢肺炎)，倘若後續需實施遠距授課，授課方式調整如下：						
<input type="checkbox"/> 同步遠距【透過網路直播技術，同時進行線上教學，得採Microsoft Teams、Adobe connect等軟體進行】 <input checked="" type="checkbox"/> 同步遠距含錄影【透過網路直播技術，同時進行線上教學並同時錄影，課程內容可擇日再重播，得採Microsoft Teams、Adobe connect等軟體進行】 <input type="checkbox"/> 非同步遠距【課堂錄影或錄製數位教材放置網路供學生可非同時進行線上學習，得採EverCam、PPT簡報錄影、錄音方式進行】 <input type="checkbox"/> 實作類課程，經評估無法採遠距課程教學，後續復課後密集補課 ★遠距教學軟體操作說明連結						
因應嚴重特殊傳染性肺炎(武漢肺炎)，倘若後續需實施遠距授課，評分方式調整如下：						
1.課堂參與Participation：40% 2.課堂報告Presentation：30% 3.出席Attendance：30%						
課程大綱 Course syllabus						
<input checked="" type="checkbox"/> 本課程教學大綱已提供完整英文資訊（本選項僅供統計使用，未提供完整英文資訊者，得免勾記）【Provide information of course syllabus in English.(This is for statistical use only. For those who do not provide information of course syllabus in English, do not check this field.)】 資產負債表Balance Sheet 損益表Profit and Loss (P&L) Statement 現金流量表Cash Flow Statement 財務報表分析Financial Statement Analysis 成本概念與習性分析Definition of Cost and Cost Behavior Analysis 成本-數量-利潤分析Cost, Quantity, and Profit Analysis 資本支出決策Capital Expenditure Decision 定價與績效評估Pricing and Performance Evaluation						
課程目標 Objectives						
Through the practices of management accounting and financial analysis, senior managers will be able to read financial reports, understand revenue management, and have the concept of cost in order to make effective financial decision to improve the company performance. 透過管理會計與財報分析的學習，建立高階管理人員的基本數字觀念、閱讀財務報告的能力、認識盈餘管理的空間、具備成本觀念、做出正確的財務決策、提升公司的經營績效。						
授課方式 Teaching methods						
授課+課堂討論 Lectures and in-class discussion 授課+課堂討論						
評分方式〔評分標準及比例〕Evaluation (Criteria and ratio) 等第制單科成績對照表 letter grading reference						
1.課堂參與Participation：40% 2.課堂報告Presentation：30% 3.出席Attendance：30%						
參考書/教科書/閱讀文獻 Reference book/ textbook/ documents 〔請遵守智慧財產權觀念，不可非法影印。教師所提供之教材供學生本人自修學習使用，不得散播及做為商業用途〕 No copies for intellectual property rights. Textbooks provided by the instructor used only for self-study, can not broadcast or commercial use						
序號 No.	作者 Auther	書名 Title	出版社 Publisher	出版年 Year of publish	出版地 Publisher place	ISBN# ISBN#
1	Noreen, Eric W., Peter C. Brewer, and Ray H. Garrison	Managerial Accounting for Managers	McGraw Hill	2107	New York	1259578542
2	鄭丁旺;汪泱若;張錫惠	成本與管理會計	指南書局	2107	台北	

彈性暨自主學習規劃 Alternative learning periods

本門課程是否有規劃實施學生彈性或自主學習內容（每1學分2小時）

Is any alternative learning periods planned for this course (with each credit corresponding to two hours of activity)?

否：教師需於「每週課程內容及預計進度」填寫18週課程進度（每1學分18小時之正課內容）。

No: The instructor will include an 18-week course plan in the weekly scheduled progress (each credit corresponds to 18 hours of instruction)

是：教師需於「每週課程內容及預計進度」填寫16週課程內容（每1學分16小時之正課內容），並於下列欄位填寫每1學分2小時學生彈性或自主學習內容。

Yes: The instructor will include a 16-week course plan in the weekly scheduled progress (each credit corresponds to 16 hours of instruction);the details of the planned alternative learning periods are provided below (each credit corresponds to two hours of activity).

學生彈性或自主學習活動 Alternative learning periods	勾選或填寫規劃內容 Place a check in the appropriate box or provide details	時數 Number of hours
學生分組實作及討論 Group work and discussion		
參與課程相關作業、作品、實驗 Participation in course-related assignments, work, or experiments		
參與校內外活動（研習營、工作坊、參訪）或競賽 Participation in on- or off-campus activities (e.g., seminars, workshops, and visits) or competitions		
課外閱讀 Extracurricular reading		
線上數位教材學習 Learning with online digital learning materials		
其他（請填寫規劃內容） Other (please provide details)		

每週課程內容及預計進度 Weekly scheduled progress

週次 Week	日期 Date	授課內容及主題 Content and topic
1	2023/09/03~2023/09/09	管理會計與財報分析Management Accounting and Financial Statement Analysis
2	2023/09/10~2023/09/16	管理會計與財報分析Management Accounting and Financial Statement Analysis
3	2023/09/17~2023/09/23	管理會計與財報分析Management Accounting and Financial Statement Analysis
4	2023/09/24~2023/09/30	管理會計與財報分析Management Accounting and Financial Statement Analysis
5	2023/10/01~2023/10/07	管理會計與財報分析Management Accounting and Financial Statement Analysis
6	2023/10/08~2023/10/14	管理會計與財報分析Management Accounting and Financial Statement Analysis
7	2023/10/15~2023/10/21	管理會計與財報分析Management Accounting and Financial Statement Analysis
8	2023/10/22~2023/10/28	管理會計與財報分析Management Accounting and Financial Statement Analysis
9	2023/10/29~2023/11/04	管理會計與財報分析Management Accounting and Financial Statement Analysis
10	2023/11/05~2023/11/11	管理會計與財報分析Management Accounting and Financial Statement Analysis
11	2023/11/12~2023/11/18	管理會計與財報分析Management Accounting and Financial Statement Analysis
12	2023/11/19~2023/11/25	管理會計與財報分析Management Accounting and Financial Statement Analysis
13	2023/11/26~2023/12/02	管理會計與財報分析Management Accounting and Financial Statement Analysis
14	2023/12/03~2023/12/09	管理會計與財報分析Management Accounting and Financial Statement Analysis
15	2023/12/10~2023/12/16	管理會計與財報分析Management Accounting and Financial Statement Analysis
16	2023/12/17~2023/12/23	管理會計與財報分析Management Accounting and Financial Statement Analysis
17	2023/12/24~2023/12/30	管理會計與財報分析Management Accounting and Financial Statement Analysis
18	2023/12/31~2024/01/06	管理會計與財報分析Management Accounting and Financial Statement Analysis

課業討論時間 Office hours

時段1 Time period 1:
時間 Time: 星期一1400-1600
地點 Office/Laboratory: 4055
時段2 Time period 2:
時間 Time: 星期二1400-1600
地點 Office/Laboratory: 4055

系所學生專業能力/全校學生基本素養與核心能力 basic disciplines and core capabilities of the department and the university

系所學生專業能力/全校學生基本素養與核心能力 basic disciplines and core capabilities of the department	課堂活動與評量方式 Class activities and evaluation										
	本課程欲培養之能力與素養 This course enables	紙筆考試或測	課堂討論(含個案討論) Group discussion	個人書面報告、作業、作品、實驗 Individual paper report/	群組書面報告、作業、作品、實驗 Group paper report/	個人口頭報告 Individual oral presentation.	群組口頭報告 Group oral presentation.	課程規劃之校外參訪及實習 Off-campus	證照/檢定 License.	參與課程規劃之校內外活動及競賽 Participate in off-campus/on-campus	課外閱讀 Outside reading.

and the university	students to achieve.	驗 Test.	(case analysis).	assignment/ work or experiment.	assignment/ work or experiment.			visit and internship.		activities and competitions.
※系所學生專業能力 Basic disciplines and core capabilities of the department										
1.瞭解國際管理新知 1. Exploring updated knowledge of International Business.	V		V							
2.高階經營人才的再培育 2. Re-educating senior working professionals.										
3.新觀念的刺激與新思維的訓練 3. Training the professionals for new ideas.										
4.跨行業交流互動與團隊友誼之建立 4. Creating a network for crossover cooperation and friendship.										
5.全球化的訓練與視野 5. Developing the global mindset of each professional.										
6.多元化的學習 6. Providing pluralistic approaches to learning.										
※全校學生基本素養與核心能力 Basic disciplines and core capabilities of the university										
1.表達與溝通能力。 1. Articulation and communication skills	V		V							
2.探究與批判思考能力。 2. Inquisitive and critical thinking abilities	V		V							
3.終身學習能力。 3. Lifelong learning	V		V							
4.倫理與社會責任。 4. Ethics and social responsibility	V		V							
5.美感品味。 5. Aesthetic appreciation										
6.創造力。 6. Creativity										
7.全球視野。 7. Global perspective										
8.合作與領導能力。 8.										

