

## 國立中山大學 110學年度第1學期 課程教學大綱

## National Sun Yat-sen University 110Academic year1st Semester Course syllabus

中文名稱 Course name(Chinese)	管理會計與財報分析		課號 Course Code	EMBA940A
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
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：Since COVID-19, if distance learning is necessary, the teaching methods would adjust as follows:

- 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】
- 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】
- 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】
- 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：Since COVID-19, if distance learning is necessary, the evaluation would adjust as follows:

- 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

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

## 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

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序號	作者	書名	出版社	出版年	出版地	ISBN#
No.	Author	Title	Publisher	Year of publish	Publisher place	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	

每週課程內容及預計進度 Weekly scheduled progress

週次	日期	授課內容及主題
Week	Date	Content and topic
1	2021/09/19~2021/09/25	管理會計與財報分析Management Accounting and Financial Statement Analysis
2	2021/09/26~2021/10/02	管理會計與財報分析Management Accounting and Financial Statement Analysis
3	2021/10/03~2021/10/09	管理會計與財報分析Management Accounting and Financial Statement Analysis
4	2021/10/10~2021/10/16	管理會計與財報分析Management Accounting and Financial Statement Analysis
5	2021/10/17~2021/10/23	管理會計與財報分析Management Accounting and Financial Statement Analysis
6	2021/10/24~2021/10/30	管理會計與財報分析Management Accounting and Financial Statement Analysis
7	2021/10/31~2021/11/06	管理會計與財報分析Management Accounting and Financial Statement Analysis
8	2021/11/07~2021/11/13	管理會計與財報分析Management Accounting and Financial Statement Analysis
9	2021/11/14~2021/11/20	管理會計與財報分析Management Accounting and Financial Statement Analysis
10	2021/11/21~2021/11/27	管理會計與財報分析Management Accounting and Financial Statement Analysis
11	2021/11/28~2021/12/04	管理會計與財報分析Management Accounting and Financial Statement Analysis
12	2021/12/05~2021/12/11	管理會計與財報分析Management Accounting and Financial Statement Analysis
13	2021/12/12~2021/12/18	管理會計與財報分析Management Accounting and Financial Statement Analysis
14	2021/12/19~2021/12/25	管理會計與財報分析Management Accounting and Financial Statement Analysis
15	2021/12/26~2022/01/01	管理會計與財報分析Management Accounting and Financial Statement Analysis
16	2022/01/02~2022/01/08	管理會計與財報分析Management Accounting and Financial Statement Analysis
17	2022/01/09~2022/01/15	管理會計與財報分析Management Accounting and Financial Statement Analysis
18	2022/01/16~2022/01/22	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 : 星期三1400-1600  
地點 Office/Laboratory : 4107  
時段2 Time period 2 :  
時間 Time : 星期四1400-1600  
地點 Office/Laboratory : 4107

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 and the university	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 students to achieve.	紙筆考試或測驗 Test.	課堂討論(含個案討論) Group discussion (case analysis).	個人書面報告、作業、作品、實驗 Individual paper report/ assignment/ work or experiment.	群組書面報告、作業、作品、實驗 Group paper report/ assignment/ work or experiment.	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 visit and intership.	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 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.	V		V							

Exploring updated knowledge of International Business.												
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.												

Team work and leadership												
9.山海胸襟與自然情懷。 9. Broad-mindedness and the embrace of nature												
本課程與SDGs相關項目：The course relates to SDGs items:												
尚未建立SDGS資料												
本課程校外實習資訊：This course is relevant to internship:												
本課程無註記包含校外實習												

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