

國立中山大學 114學年度第1學期 課程教學大綱

National Sun Yat-sen University 114Academic 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

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
 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

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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	<i>Managcrial Accounting for Managers</i>	McGraw Hill	2017	New York	125957854 2
2	鄭丁旺;汪泐若;張錫惠	<i>成本與管理會計</i>	指南書局	2017	台北	

課程時數規劃 Course Hour Planning

本校自114學年度起實施學期16週，課程（含期末考試）應於16週內完成。學分之計算仍以1學分18小時為原則。教師課程時數安排得選擇「16週+自主學習規劃」或「16週+實體上課規劃」。
 Starting from the 114th academic year, the university will implement a 16-week course schedule, and all courses (including final examinations) must be completed within this 16-week time frame while maintaining the standard of 18 hours of instruction per credit. Instructors can choose between "16-weeks + Alternative learning periods" or "16-weeks +

In-person classes.”

本門課程為「16週+自主學習規劃」：教師需於「A.每週課程內容及預計進度」欄位填寫16週課程進度，並於「B.自主學習規劃」欄位填寫每1學分2小時學生自主學習內容。

16 weeks + alternative learning periods: The instructor will include a 16-week course plan in the weekly scheduled progress section(16 hours of instruction per credit) and provide details of the learning plan (two hours of activity per credit) in the alternative learning period section.

本門課程為「16週+實體上課規劃」：教師需於「A.每週課程內容及預計進度」欄位填寫16週課程進度，並於「C.實體上課規劃」填寫2次授課內容及主題，且於學期16週內完成。

16 weeks + in-person classes: The instructor will include a 16-week course plan in the weekly scheduled progress section (16 hours of instruction per credit) and specify the content and topics of the 2 in-person classes in the in-person class plan section, and must be completed within this 16-week time frame.

A.每週課程內容及預計進度 Weekly scheduled progress

全英課程之授課內容及主題應以英文或雙語呈現

For courses taught entirely in English, the content and topics should be presented in English or bilingually.

週次 日期

授課內容及主題

Week Date

Content and topic

1	2025/09/07~2025/09/13	管理會計與財報分析Management Accounting and Financial Statement Analysis
2	2025/09/14~2025/09/20	管理會計與財報分析Management Accounting and Financial Statement Analysis
3	2025/09/21~2025/09/27	管理會計與財報分析Management Accounting and Financial Statement Analysis
4	2025/09/28~2025/10/04	管理會計與財報分析Management Accounting and Financial Statement Analysis
5	2025/10/05~2025/10/11	管理會計與財報分析Management Accounting and Financial Statement Analysis
6	2025/10/12~2025/10/18	管理會計與財報分析Management Accounting and Financial Statement Analysis
7	2025/10/19~2025/10/25	管理會計與財報分析Management Accounting and Financial Statement Analysis
8	2025/10/26~2025/11/01	管理會計與財報分析Management Accounting and Financial Statement Analysis
9	2025/11/02~2025/11/08	管理會計與財報分析Management Accounting and Financial Statement Analysis
10	2025/11/09~2025/11/15	管理會計與財報分析Management Accounting and Financial Statement Analysis
11	2025/11/16~2025/11/22	管理會計與財報分析Management Accounting and Financial Statement Analysis
12	2025/11/23~2025/11/29	管理會計與財報分析Management Accounting and Financial Statement Analysis
13	2025/11/30~2025/12/06	管理會計與財報分析Management Accounting and Financial Statement Analysis
14	2025/12/07~2025/12/13	管理會計與財報分析Management Accounting and Financial Statement Analysis
15	2025/12/14~2025/12/20	管理會計與財報分析Management Accounting and Financial Statement Analysis
16	2025/12/21~2025/12/27	管理會計與財報分析Management Accounting and Financial Statement Analysis

B.自主學習規劃 Alternative learning periods

課程規劃學生自主學習內容（每1學分2小時）

Alternative learning periods planned for the course (with each credit corresponding to two hours of activity)

本門課程規劃學生彈性或自主學習內容（每1學分2小時）：

Alternative learning periods planned for the course (each credit corresponds to two hours of activity):

學生自主學習活動 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	<input checked="" type="checkbox"/> EMBA學生自主集會討論財務相關課題	
參與課程相關作業、作品、實驗 Participation in course-related assignments, work, or experiments	<input type="checkbox"/>	
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	<input checked="" type="checkbox"/> EMBA學生自主集會討論財務相關課題	
課外閱讀 Extracurricular reading	<input type="checkbox"/>	
線上數位教材學習 Learning with online digital learning materials	<input type="checkbox"/>	
其他（請填寫規劃內容） Other (please provide details)	<input type="checkbox"/>	

C.實體上課規劃 In-Person Class Plan

若無規劃學生自主學習，則請教師規劃2次實體上課(每1學分2小時)，應於學期16週內完成實體上課（含期末考試），實體上課時間由師生自行討論，得利用週三下午4-7點或其他時段進行。

If there are no alternative learning periods planned for the course, the instructor should plan 2 in-person classes (2 hours of activity per credit).in-person class must be completed within this 16-week time frame(including final examinations). In-person Class schedules can be arranged through discussions between instructors and students, utilizing Wednesday 4:00PM-7:00PM or other suitable time slots.

* 第一次實體上課內容及主題 (Content and topic for the first In-Person class) :

* 第二次實體上課內容及主題 (Content and topic for the second In-Person class) :

課業討論時間 Office hours

3.終身學習能力。3. Lifelong learning	V		V										
4.倫理與社會責任。4. Ethnics 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:

- SDG1-消除貧窮(No Poverty)
- SDG2-消除飢餓 (Zero Hunger)
- SDG3-良好健康與福祉(Good Health and Well-being)
- SDG4-教育品質(Quality Education)
- SDG5-性別平等(Gender Equality)
- SDG6-乾淨水源與公共衛生(Clean Water and Sanitation)
- SDG7-可負擔乾淨能源(Affordable and Clean Energy)
- SDG8-優質工作與經濟成長(Decent Work and Economic Growth)
- SDG9-工業、創新和基礎建設(Industry,Innovation and Infrastructure)
- SDG10-減少不平等(Reduced Inequalities)
- SDG11-永續城市(Sustainable Cities and Communities)
- SDG12-責任消費與生產(Responsible Consumption and Production)
- SDG13-氣候行動(Climate Action)
- SDG14-海洋生態(Life Below Water)
- SDG15-陸域生態(Life on Land)
- SDG16-和平、正義和穩健的制度(Peace,Justice And Strong Institutions)
- SDG17-促進目標實現的全球夥伴關係(Partnership for the Goals)
- 本課程和SDGS無關

本課程校外實習資訊: This course is relevant to internship:

本課程包含校外實習（本選項僅供統計使用，無校外實習者，得免勾記）
The course includes internship.(For statistical use only. If the course without internship, please ignore this item.)

實習定義：規劃具有學分或時數之必修或選修課程，且安排學生進行實務與理論課程實習，於實習終了取得考核證明繳回學校後，始得獲得學分；或滿足畢業條件者。（一般校內實習請勿勾選此欄位）

Internship: The required or elective courses should include credits and learning hours. Students should participate in the corporative company or institution to practice and learn the real skills. An internship certification must be handed in at the end of internship to get the credits or to fulfil the graduation requirements.