

Subject : Management Accounting 1 (Doctoral Program)

【exam coverage】

The Definition and the Objectives of Management Accounting

Decision Making under Uncertainty

Capital Budgeting

Cost Behavior and Cost-Volume-Profit Relationship

Relevant Information for Decision Making

Financial Analysis

Evaluation of Corporate Value

Portfolio Theory / Capital Asset Pricing Model

Theory of Capital Structure

【reference】

- Atkinson, A. A., R. S. Kaplan, E. L. Matsumura and S. M. Young, 2012, *Management Accounting: Information for Decision Making and Strategy Execution*, 6th ed., Chapters 1, 3, 9-11.
- Horngren, C. T., G. L. Sundem, D. Burgstahler and J. O. Schatzberg, 2013, *Introduction to Management Accounting*, 16th ed., Chapters 1-3, 5-6, 8, 11.
- Higgins, R. C., *Analysis for Financial Management*, Chapters 5~9.
- Zimmerman, J. L., 2013, *Accounting for Decision Making and Control*, 8th ed., Chapters 1-3, 13.