

補充教材
(第3版)

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IFRS+IT 經營管理e化實務

第二版

產學專家
共同撰寫

影片教學錄製：McFis啟創企管 藍淑慧博士



「IFRS+IT經營管理 e 化實務」是國立中央大學ERP學會「IFRS資訊規劃師」認證指定用書

碁峯資訊

【投影片使用規範與聲明】本投影片僅供非營利教學用途，教師得搭配用書授課講解使用，可於用書期間內將投影片置放於學校內部網站，但需有帳密權限機制，且僅供修課學生瀏覽使用。敬請老師善盡著作權保護之責，請勿將投影片任意散布與販售，亦不得以任何形式或方法轉載內容使用。

ESG+IFRS+IT補充教材(第3版) 作者序

from: 蔡文賢、藍淑慧

- 全球冰川加速融化、熱浪、乾旱、野火肆虐等，氣候快速崩潰，已嚴重威脅動植物的生存、與人類生命及財產安全。氣候異常速度超乎科學家們的預測，2023年7月，聯合國（UN）秘書長古特雷斯（Antonio Guterres）提出警告，地球已進入「全球沸騰的時代」，要求各國政府積極採取行動，加速推動減碳、綠化、綠建築、保育生物等；人類必須立即改變思維與作法，盡速達成與地球相處的合適模式。邀請各位一起動起來，拯救生物多樣性、建立碳手印思維，友善大地，從自身減少垃圾量做起，善用科技，有效展開循環經濟，讓大地無廢棄物。
- ESG+IFRS+IT整體知識與思維，現在就學習及行動，一起守護地球，創造社會價值與多產業整合商機，讓我們的子孫有永續環境可以居住與成長。
- IFRS+IT經營管理e化實務(簡稱IFRS+IT)，增加ESG+IFRS+IT補充教材共11章（包含整合商機、認識地球沸騰、氣候變遷因應法、TCFD、TNFD、GHG、台灣政策規劃及碳權交易所、COP28、詳述歐盟CBAM過渡期的細節等相關法令與IFRS+IT運用、業界執行的實務個案及產品碳足跡會計等），盡速展開各行各業的分工，扶持我們的中小企業，快速補足ESG、科技、與法令知識的落差；不但保護地球，共創大、中、小型企業及產業鏈整合商機。
- ESG科技的運用，可比照智慧製造的架構，IFRS+IT是一本架構書，執行實務作業時，視為字典對照模擬，因應ESG的急迫性及開發各行各業的智慧製造就不難了！

議題

- CHAPTER 1 ESG+IFRS+IT整合與商機
- CHAPTER 2 全球沸騰氣候崩潰
因應國際法令(TCFD、TNFD、IFRS)與台達電子典範個案
- CHAPTER 3 綠色金融行動方案3.0
- CHAPTER 4 氣候變遷因應法(1/3)
用詞定義與應用
- CHAPTER 5 氣候變遷因應法(2/3)
台灣政策規劃及碳權交易所、COP28、歐盟CBAM
- CH 5A 5A氣候變遷因應法(2/3)
歐盟CBAM過渡期與IFRS+IT運用
- CHAPTER 6 氣候變遷因應法(3/3)
計畫或方案基本原則與國家政策
- CHAPTER 7 TCFD與IFRS+IT運用
- CHAPTER 8 ESG典範個案與IFRS+IT運用
- CHAPTER 9 產品碳足跡會計
- CHAPTER 10 拯救生物多樣性與TNFD

蔡文賢 教授



蔡文賢 教授

- 國立中央大學企管系暨會計所特聘教授
- 國際 SCI 傑出期刊
Decision Support Systems 副編輯
- 國際 SSCI 期刊
Sustainability 編輯委員暨特刊編輯
- 國際 SCI 期刊
Energies 編輯委員暨特刊編輯
- 學歷：國立台灣科技大學工業管理博士
國立台灣大學商學研究所商學碩士
國立清華大學工業工程碩士
國立清華大學工業工程學士
- 專長：IFRS、ERP 會計模組、作業成本制 (Activity-Based Costing)、管理會計
- 認證與榮譽：
SAP 公司認證合格之 FI 模組專業顧問
資策會資訊系統分析專業人員認證合格
美國 Fulbright Scholar

- 國立中央大學企管系暨會計所特聘教授
- Decision Support Systems 編輯委員
- 國內知名管理會計研究者
- 學術界全球管理會計ABC 領域貢獻卓越

蔡文賢 特聘教授 管理會計ABC 全球第一

搜尋欄位 搜尋文獻

+ 增加搜尋欄位

重設搜尋

儲存搜尋
設定搜尋通知

Beta
文獻預印本專利二次文獻研究數據

3,073 篇文獻結果

全部 匯出 下載引文概覽...更多

顯示所有摘要排序 顯示

篩選條件	文獻標題	作者	來源出版物	年份
年份 <input type="text" value=""/>	Article • 開放取用			
作者姓名 <input type="text" value=""/>	<input type="checkbox"/> 1 Cost of implementing CAR-T activity and managing CAR-T patients: an exploratory study	Cavallo, M.C., Cavazza, M., Bonifazi, F., ... Zinzani, P.L., Jommi, C.	BMC Health Services Research, 24(1), 121	2024
<input type="checkbox"/> Tsai, W.H. 40				
<input type="checkbox"/> Kaplan, R.S. 36				
<input type="checkbox"/> Roodhooft, F. 17				
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學科領域 <input type="text" value=""/>	<input type="checkbox"/> 2 Costing system design and honesty in managerial reporting: An experimental examination of multi-agent budget and capacity reporting	Maussen, S., Cardinaels, E., Hoozée, S.	Accounting, Organizations and Society, 112, 101541	2024

依據Scopus資料庫，蔡文賢(Tasi, W. H.)教授於ABC此議題領域至今發表40篇期刊論文，名列全球第一（按Scopus資料庫2024/02/19搜尋結果）。

藍淑慧 顧問



藍淑慧 顧問

- 啟創企業管理顧問股份有限公司 / 總經理
McFis Business Management Consulting INC./President
- 學歷：國立中央大學，企業管理學系，
管理學博士
- 專長：熟悉製造業跨部門作業流程，熟練
財會內部作業及電腦化推動；擁有
經營分析、流程改善、進行有效整
頓、企業利潤極大化專案的歷練；
參與決策規劃及執行經驗。
- 認證與榮譽：
企業經營管理顧問師
CMC 國際經營管理顧問師
2011年IFRS+IT 作品榮獲全球管理顧問獎

- 實務經驗年資30 餘年
- 台達電子：財務部副理（1991~2000）
母公司廠區成本會計課課長、外派海內外子公
司財務部最高主管，專業領域由專精成本會計
至一般會計及資金管理與股務
- 仁寶電腦：生管助管師(1985~1988)
- **McFis 啟創企業管理顧問(股)/ 總經理**
 - **2011年 McFis榮獲ICMCI全球管理顧問
「君士坦丁」獎(IFRS +IT個案:IFRS 8 +ERP)**
- 2015年 IFRS經營管理e化實務(第一版)
- 國立中央大學管理學博士 (2016~2019)
- 2021 年IFRS+IT經營管理e化實務(第二版)
- 2023 年04月ESG+IFRS+IT補充教材(第一版)
- 2023 年08月ESG+IFRS+IT補充教材(第二版)
- 2024 年03月ESG+IFRS+IT補充教材(第三版)

2019 畢業典禮

藍淑慧博士(2019/06/01)

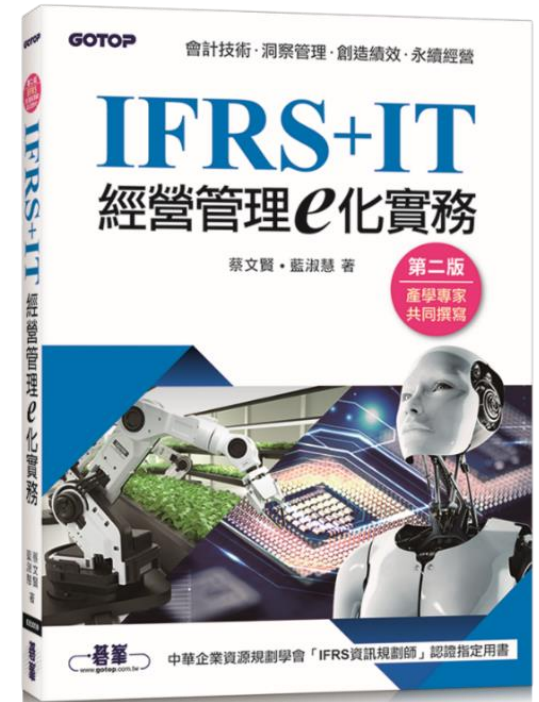


左1: President 右二: Co-author + Advising professor 右一: Vice President
ERP Secretary



中華企業資源規劃學會
Chinese Enterprise Resource Planning Society

IFRS 資訊規劃師
(IT Planner of IFRS)



2021/10月: 智慧製造、產業鏈
IFRS+IT(ERP→MES整合)

2016~2019 專攻工業4.0

CONSTANTINUS INTERNATIONAL AWARD 2011

<https://www.constantinus-international.com/award-ceremonies/archive/pictures-of-award-ceremony-2011.html>



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CONSTANTINUS INTERNATIONAL AWARD 2011 - THE AWARD CEREMONY

In the course of the 2011 ICMCI Biennial Congress in Taipei the first Constantinus International Award launched by ICMCI is bestowed.

The winners' projects show how important innovative consulting know-how is for sustainable growth and economic revival. "The outstanding projects submitted to the Constantinus International Award show that excellent consulting services have played an active role in forming the international economic landscape. The Constantinus International Award aims at providing the best of these projects an international forum and underline the high quality of consulting projects around the globe." states Anneeta Madhok, Chairperson of ICMCI (International Council of Management Consulting Institutes).

Six countries participated in the premier of this award (Austria, China, Hungary, Norway, Slovenia and Taiwan). Each country had the opportunity to nominate up to three projects. The outcome was a total of 13 national "best practice"-projects from all over the world submitted to the Constantinus International Award. Those projects were then presented to an international jury of professionals in the branch. This jury had the difficult task of evaluating these excellent projects and choosing "the best of the best". After a three-week-evaluation period, the winners were determined.

During the festive occasion of the gala dinner during the ICMCI Biennial Congress on October 6, 2011. The award was bestowed and the winners were celebrated.

For further information on the projects submitted in 2011 as well as the results, [please see our Wall of Fame!](#)

[Here you may find the picture gallery of the Award Ceremony!](#)

CONSTANTINUS INTERNATIONAL AWARD 2011

Nominees Taiwan – McFis

<https://www.constantinus-international.com/wall-of-fame/fame-archive/wall-of-fame-2011.html>



☰ [Show navigation](#)

WALL OF FAME 2011

Welcome on the Wall of Fame of Constantinus International Award 2011. Here you may find all the nominees and medalists of the award.

Nominees Taiwan

Company: Chinese Distribution Development Research Association ()

Project: Consultancy and Support Services for Enterprises to construct a "Return to Origin" Business Management Module

Client: Taiwan Distribution Consultant-mix Group

[Download project description](#)

Company: McFis Business Management Consulting Inc.

Project: To set a public firm's performance platform using the Standard Cost and an intelligent ERP system for its operating segments in accordance with IFRS

Client: EMO Group Inc.

[Download project description](#)

ICMCI Wall of Fame 2011

	Gold medal	Silver medal	Nominees	total
<u>Austria</u>	1		1	<u>2</u>
<u>China</u>		1	2	<u>3</u>
<u>Hungary</u>		1	1	<u>2</u>
<u>Norway</u>			2	<u>2</u>
<u>Slovenia</u>			2	<u>2</u>
<u>Taiwan</u>			2	<u>2</u>
total	<u>1</u>	<u>2</u>	<u>10</u>	<u>13</u>

Taiwan: 1 for IFRS +IT from McFis



2011年，McFis榮獲ICMCI國際管理諮詢傑出案例-君士坦丁獎



IFRS +IT Expert : ICMCI' s Constantinus International Award in 2011 (2011/10/06)

國際管理諮詢大獎「君士坦丁獎」是全球各個國家管理諮詢成果在國際層面上的評價

CONSTANTINUS INTERNATIONAL AWARD 2011

<https://www.constantinus-international.com/award-ceremonies/archive/pictures-of-award-ceremony-2011.html>



Show navigation

PICTURES OF THE CONSTANTINUS INTERNATIONAL AWARD CEREMONY 2011

If you wish to have one or more of these photos in higher resolution, please write an e-mail with description of the respective photo to office@constantinus.net.



McFis
Shu-Hui, Lan

McFis' Project



To set a public firm's performance platform using the Standard Cost and an intelligent ERP system for its operating segments in accordance with IFRS

Applicant data
Publishable Name of Applicant: :
Company: McFis Business Management Consulting INC.
Contact person: Frau Chairman Chairman: Shu-Hui LAN
No of employees: 1 - 10, No of freelancers: 1 - 10
Annual Revenue: keine Angabe
Description:
McFis Business Management Consulting INC. was established by Miss. Shu-Hui, Lan. She is good at the accounting area in Management, control and Finance by using an intelligent computer system, so she mixed the five elements to make the name of McFis.
Taiwan's market is too small. Taiwanese should extend our vision to "see the world", and McFis is special field in Accounting and Finance by using "\$". Because of the above two reasons created "See the world" in the McFis's logo.

Project leader
Name: Chairman Shu-Hui LAN
Function:
Further project leaders: Shu-Hui, LAN was a top accounting manager for over 20 years and is a Consultant of Business Management and Administration certified by BMCA (Business Management Consultants Association of Taiwan (P.O.C.)). McFis's mission is "inspiring the competitive advantages of Taiwan" for "Creating our unlimited value for the future" and show her skill to her customers that "Penetrating management by using technology of accounting" is for "Creating the performance for running your business forever".

Customer Data
Company: EMO Group Inc.
Contact person: Frau G.M. Monica Tseing
No of employees: 101 - 200, No of freelancers: 1 - 10
Annual Revenue: über 600.000 Euro
Description:
The special field in EMO Group Inc. is to combine Information Technology with management.
Its main customers are in Taiwan, China and Southeast Asia.
The Technology of EMO (Enterprise Management Optimization) is including Modeling and System.
Modeling is for designing customer's managing optimization model from structure to Co-operate to execute to group management.
System is for applying two systems (ERP-ERP and EMO-MAS).

Short Description
In 2013 all public companies in Taiwan will adopt the standard of IFRS (International Financial Reporting Standards) to follow international accounting principles more thoroughly.
Generally, international businesses have plants and market areas all over the world, and they also operate in different. However, their industry types and geographical areas can expect to face operating risks and opportunities at any time.
From the CODM's (Chief Operating Decision Maker) point of view, adopting the Standard Cost of Accounting Policy by using ERP (Enterprise resource planning) systems will help to integrate the huge quantity of data, and to monitor the performance of internal business for setting up a superior level of comparison and competition between all operating segments.
A transnational enterprise chooses its organizational structure to set up its operating segments and manage them. One operating segment may often be made up of many companies from different countries or areas. It will also face some problems (such as different accounting periods, currencies, tax laws, inventories, and properties) to integrate an operating segment's financial reports from its different companies, and should adopt fair measurements to recognize changing value in accordance with IFRS.

Description: McFis Business Management Consulting INC. was established by Miss. Shu-Hui, Lan. She is good at the accounting area in Management, control and Finance by using an intelligent computer system, so she mixed the five elements to make the name of McFis. Taiwan's market is too small. Taiwanese should extend our vision to "see the world". and McFis is special field in Accounting and Finance by using "\$". Because of the above two reasons created "\$see the world" in the McFis's logo.

介紹 ICMCI 與君士坦丁獎



In the course of the 2011 ICMCI Biennial Congress in Taipei the first Constantinus International Award launched by ICMCI is bestowed.

設立組織

國際管理諮詢協會理事會 (ICMCI) 是世界各國管理諮詢協會的全球性聯盟，創建於1987年，目前有48個會員國和地區，幾乎所有擁有成熟的管理諮詢認證過程的國家都是理事會成員。國際管理諮詢協會理事會 (ICMCI) 是聯合國經社理事會認可的**非政府組織**，其宗旨是擴大全球管理諮詢業的影響力，促進全球各個國家管理諮詢協會之間更緊密的合作與交流。

君士坦丁獎簡介

2010年9月，國際管理諮詢協會理事會 (ICMCI) 正式通過決議，設立國際管理諮詢傑出案例君士坦丁獎。

國際“君士坦丁獎”，是首次對全球各個國家管理諮詢成果在國際層面上的評價，是各個國家管理諮詢業水平展示的舞台。國際管理諮詢協會理事會 (ICMCI) 通過各國成員協會推薦、國際評審委員會評選的方式，甄選出了公認的傑出的管理諮詢案例。

國際管理諮詢協會理事會 (International Council of Management Consulting Institutes, 簡稱ICMCI) 於1987年創立，2013 is called CMC-Global.

ICMCI是世界各國管理諮詢協會的全球性聯盟，於2001年被聯合國 (ECOSOC經濟和社會理事會) 認可為具有特別諮詢身份的非政府組織

Vice-President Xiao and Members of ICMCI (2011) 蕭副總統與全球管理顧問合影(2011)



Shu-Hui,
Lan

2011/10/6

BMCA 2005年取得聯合國權威顧問組織ICMCI評鑑認可，成為台灣唯一
國家會員代表；2011年，ICMCI年會在台灣台北圓山飯店舉辦

藍淑慧 顧問實務經驗



1984成立

MRP
(王安)

Learning Factory' s processes
(1985~1988)

(金寶成立於1973年，全球電子計算機第三大廠→全球第一)

實務經驗
(1991~2000)

營運管理需求(如同2013年上市櫃母公司執行IFRS10、IFRS8、IFRS13)



1971成立

1. 桃園廠成本會計課課長
每個月主導經營績效檢討會
(1993泰國廠、上海)、1994生產基地外移至中國、成立事業部及編制產品事業部合併財報
2. 1995年中國東莞廠(海外子公司)
3. 新竹科學園區(國內子公司)
推動電腦化、建立會計制度…

1. 2013年:所有上市櫃公司的母公司執行及揭露事項
 - 1-1. IFRS10集團合併財務報表為主、
 - 1-2. IFRS8揭露75%以上的應報導部門(事業部)
 - 1-3. 未實現損益:IFRS13公允價值衡量
2. 母公司具備對子公司之控制力、財務的決策力