



教學計劃表 Syllabus

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| 課程名稱(中文) Course Name in Chinese | 行為會計學 | | 學年/學期 Academic Year/Semester | 112/1 |
| 課程名稱(英文) Course Name in English | Behavioral Accounting | | | |
| 科目代碼 Course Code | MACT52910 | 系級 Department & Year | 碩士 | 開課單位 Course-Offering Department |
| 修別 Type | 選修 Elective | 學分數/時間 Credit(s)/Hour(s) | 3.0/3.0 | |
| 授課教師 Instructor | /孫文琦 | | | |
| 先修課程 Prerequisite | | | | |
| 課程描述 Course Description | | | | |
| <p>The course will help you understand the foundations of behavioral research. Students are responsible for reading the journal papers in advance. The instructor will post additional lecture notes from accounting journal covered via e-learning website. Students learn the methods of collect, analyze and summarize data. Students will be exposed to the study of accounting journal papers to equip with the ability of logical thinking, written/oral communication, professional ethics on business in stakeholder's interest, and corporate policy and decision.</p> | | | | |
| 課程目標 Course Objectives | | | | |
| <p>The objective of behavioral accounting is to understand, explain, and predict human behavior in accounting situations or contexts. Behavioral accounting takes into account key decision-makers' experience and incentives as part of the evaluation of a company. It also examines how accounting practices and processes, in turn, affect the behavior and processes of personnel working in a company. The course is designed to expose students to a selection of behavioral and experimental research in accounting, auditing and taxation. Students should leave this course with a basic knowledge of behavioral research and be better able to create, analyze, and critique such research. This course may also help students identify a dissertation topic.</p> | | | | |
| 系專業能力 Basic Learning Outcomes | | | | 課程目標與系專業能力相關性 Correlation between Course Objectives and Dept.'s Education Objectives |
| A | 具備理論與實務之專業能力 | | | ● |
| B | 具有充實之會計理論與分析能 | | | ● |
| C | 兼具其他管理領域之整合能 | | | ○ |
| 圖示說明Illustration：● 高度相關 Highly correlated ○ 中度相關 Moderately correlated | | | | |
| 授課進度表 Teaching Schedule & Content | | | | |
| 週次Week | 內容 Subject/Topics | | | 備註Remarks |
| 1 | Introduction | | | |
| 2 | Individual Presentation | | | |
| 3 | Individual Presentation | | | |

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|----|-------------------------------|--|
| 4 | Individual Presentation | |
| 5 | 10/10國慶日放假 | |
| 6 | Individual Presentation | |
| 7 | Individual Presentation | |
| 8 | 期中考試週 Midterm Exam | |
| 9 | Individual Presentation | |
| 10 | Individual Presentation | |
| 11 | Individual Presentation | |
| 12 | Individual Presentation | |
| 13 | Individual Presentation | |
| 14 | Individual Presentation | |
| 15 | Individual Presentation | |
| 16 | Individual Presentation | |
| 17 | 期末考試週 Final Exam | |
| 18 | 彈性補充教學 Alternative curriculum | |

教學策略 Teaching Strategies

- 課堂講授 Lecture
 分組討論 Group Discussion
 參觀實習 Field Trip
 其他 Miscellaneous:

教學創新自評 Teaching Self-Evaluation

創新教學(Innovative Teaching)

- 問題導向學習(PBL)
 團體合作學習(TBL)
 解決導向學習(SBL)
 翻轉教室 Flipped Classroom
 磨課師 Moocs

社會責任(Social Responsibility)

- 在地實踐 Community Practice
 產學合作 Industry-Academia Cooperation

跨域合作(Transdisciplinary Projects)

- 跨界教學 Transdisciplinary Teaching
 跨院系教學 Inter-collegiate Teaching

- 業師合授 Courses Co-taught with Industry Practitioners

其它 other:

學期成績計算及多元評量方式 Grading & Assessments

| 配分項目 Items | 配分比例 Percentage | 多元評量方式 Assessments | | | | | | | |
|----------------------------------|--------------------|--------------------|----------|----------|----------|----------|----------|----------|----|
| | | 測驗 會考 | 實作 觀察 | 口頭 發表 | 專題 研究 | 創作 展演 | 卷宗 評量 | 證照 檢定 | 其他 |
| 平時成績 General Performance | 25% | | ✓ | ✓ | | | | | |
| 期中考成績 Midterm Exam | 25% | ✓ | | | | | | | |
| 期末考成績 Final Exam | 25% | ✓ | | | | | | | |
| 作業成績 Homework and/or Assignments | 25% | | ✓ | | | | | | |
| 其他 Miscellaneous (_____) | | | | | | | | | |

評量方式補充說明

Grading & Assessments Supplemental instructions

教科書與參考書目 (書名、作者、書局、代理商、說明)

Textbook & Other References (Title, Author, Publisher, Agents, Remarks, etc.)

教科書

國內、外會計學術期刊 (Please refer to the reading list provide in class)

參考書

Fred N. Kerlinger, & Howard B. Lee, Foundations of Behavioral Research, Fourth Edition, Earl McPeck

課程教材網址(含線上教學資訊, 教師個人網址請列位於本校內之網址)

Teaching Aids & Teacher's Website(Including online teaching information. Personal website can be listed here.)

e學苑

其他補充說明 (Supplemental instructions)

★請同學務必尊重智慧財產權觀念, 不得非法影印。

★教師保留修改教學進度之權利; 教學進度得視同學吸收狀況酌予調整。