



教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	高等管理會計		學年/學期 Academic Year/Semester	112/1
課程名稱(英文) Course Name in English	Advanced Management Accounting			
科目代碼 Course Code	MACT51300	系級 Department & Year	碩士	開課單位 Course-Offering Department
修別 Type	必修 Required	學分數/時間 Credit(s)/Hour(s)	3.0/3.0	
授課教師 Instructor	/林穎芬			
先修課程 Prerequisite				
課程描述 Course Description				
<p>The role of management accounting is going through major changes. Management accountants are no longer expected to be scorekeepers of past performance alone. Management accountants are expected to create new information geared towards operational excellence and assist in formulating and implementing new strategies. New management accounting techniques such as Activity Based Costing, Kaizen and Target costing, the Balanced Scorecard, Economic Value Added, etc. are adopted to meet this challenge. The objective of this course is to provide an understanding of the evolving role that managerial accounting plays in satisfying the informational needs of managers in their planning and controlling functions, encompassing both short and long-term operating and strategic decision-making.</p>				
課程目標 Course Objectives				
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	CH1: How Management Accounting: Information Supports Decision Making			
3	CH3: Using Costs in Decision Making			
4	CH4: Accumulating and Assigning Costs to Products			
5	國慶日(放假)			

6	CH4: Accumulating and Assigning Costs to Products	
7	CH5: Activity-Based Cost Systems	
8	CH2: The Balanced Scorecard and Strategy Map	
9	公司管理會計相關議題分析	
10	CH2: The Balanced Scorecard and Strategy Map	
11	CH6: Measuring and Managing Customer Relationships	
12	CH7: Measuring and Managing Process Performance	
13	CH8: Measuring and Managing Life-Cycle Costs	
14	CH9: Behavioral and Organizational Issues in Management Accounting and Control Systems	
15	CH2: The Balanced Scorecard and Strategy Map (分組報告)	
16	公司管理會計相關議題分析	
17	期末考	
18	公司管理會計相關議題分析	

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	30%			✓					
期中考成績 Midterm Exam									
期末考成績 Final Exam	35%	✓			✓				
作業成績 Homework and/or Assignments	20%			✓	✓				
其他 Miscellaneous (分組報告)	15%			✓	✓				

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

1. 作者: Atkinson, A. A.; R. S. Kaplan; E. M. Matsumura and S. M. Young

書名: Management Accounting (6e)

代理商: 華泰文化事業公司 (02)21621217

參考書

作者: Kaplan & Atkinson

書名: Advanced Management Accounting (3e)

代理商: 華泰文化事業公司 (02)21621217

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.)

其他補充說明 (Supplemental instructions)