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# ②國玄東華大學

# 教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	成本與管理會計	-(上)		學年/學期 Academic Year/Semester		113/1	
課程名稱(英文) Course Name in English	Cost and Management Accounting(I)						
科目代碼 Course Code	AC1M20030	系級 Department 學二 & Year		開課單位 Course-Offering Department	會計與資訊管理國際學士 班		
修別 Type	學程 Program	學分數/時間 Credit(s)/Hour(s)		3.0/3.0			
授課教師 Instructor	/許芙瑄						
先修課程 Prerequisite							

#### 課程描述 Course Description

Cost and management accounting play crucial roles in providing essential information for internal use within an organization. Throughout the semester, we will cover a range of topics, including cost terminology, cost-volume-profit analysis, job costing, process costing, activity-based costing, and allocation methods. The emphasis of this course is on understanding how costs behave and their impact on managerial decision-making.

#### 課程目標 Course Objectives

This course attempts to provide instruction on utilizing accounting information to support managerial decision-making, with a specific focus on measuring and analyzing an organization's costs.

	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	兼具會計資訊理論與實務操作及專業知識,具備跨領域解決問題能力	•
В	具有良好之會計資訊理論基礎與分析能力,具備相關領域升學或就業之知識與能力	•
С	具備以資訊技術協助企業運作與商業管理之知識與應用能力	0
D	具有會計資訊、風險控管、電腦審計與稅務整合能力	•
Е	具備超然獨立並嚴格遵守會計資訊專業倫理的道德勇氣	0
F	具備團隊合作、國際視野、創造性思考及良好的外語能力	0

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	9/12: Introduction	
2	9/19: Ch.1 The Manager and Management Accounting、Ch.2 An Introduction to Cost Terms and Purposes	
3	9/26: Ch. 2 An Introduction to Cost Terms and Purposes • Ch. 10 Determining How Costs Behave	

4	10/3: Ch.10 Determining How Costs Behave • Ch.3 Cost - Volume - Profit Analysis					
5	10/10: National Day (Holiday)					
6	10/17: Ch. 3 Cost - Volume - Profit Analysis	Quiz				
7	10/24: Midterm Exam I					
8	10/31: Ch. 4 Job Costing					
9	11/7: Ch. 18 Process Costing					
10	11/14: Ch. 18 Process Costing、Ch. 19 Spoilage, Rework and Scrap	Quiz				
11	11/21: Ch.19 Spoilage, Rework and Scrap					
12	11/28: Midterm Exam II					
13	12/5: Ch.5 Activity-Based Costing and Activity-Based Management					
14	12/12: Ch. 5 Activity-Based Costing and Activity-Based Management Ch. 16 Allocation of Support-Department Costs, Common Costs, and Revenues					
15	12/19: Ch.16 Allocation of Support-Department Costs, Common Costs, and Revenues	Quiz				
16	12/26: Group Presentation					
17	1/2: Final Exam					
18	1/9: Flexible					
	教 學 策 略 Teaching Strategies					
✓ 課堂講	授 Lecture	Field Trip				
   其他Mi	scellaneous:					
	教學創新自評Teaching Self-Evaluation					
創新教學(	Innovative Teaching)					
✓ 問題導向學習(PBL) ■ M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 Industy-Academia Cooperation						
跨域合作(Transdisciplinary Projects)						
□ 跨界教	學Transdisciplinary Teaching     跨院系教學Inter-collegiate Teachin	g				
業師合授 Courses Co-taught with Industry Practitioners						

學期成績計算及多元評量方式 Grading & Assessments									
配分項目	多元評量方式 Assessments								
Items	配分比例 Percentage	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%								Attendance 10% \Quiz 15%
期中考成績 Midterm Exam	40%								Midterm Exam I 20% • Midterm Exam II 20%
期末考成績 Final Exam	25%								
作業成績 Homework and/or Assignments									
其他 Miscellaneous (Group Presentation)	10%								

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.)

Datar, S. M., and M. V. Rajan, 2021, Horngren's Cost Accounting: A Managerial Emphasis (Global Edition), 17th edition, Pearson Education Limited.

#### 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)

The teaching schedule is subject to change.