



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	ACIM20030	系級 Department & Year	學二	開課單位 Course-Offering Department
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			●
B	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			●
C	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			○
D	具有會計資訊、風險控管、電腦審計與稅務整合能力			●
E	具備超然獨立並嚴格遵守會計資訊專業倫理的道德勇氣			○
F	具備團隊合作、國際視野、創造性思考及良好的外語能力			○
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
 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%								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.