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國立東華大學

教學計劃表　Syllabus

課程名稱(中文) Course Name in Chinese	成本與管理會計(下)			學年/學期 Academic Year/Semester	113/2
課程名稱(英文) Course Name in English	Cost and Management Accounting (II)				
科目代碼 Course Code	ACCT11120	系級 Department & Year	學三	開課單位 Course-Offering Department	會計學系
修別 Type	學程 Program	學分數/時間 Credit(s)/Hour(s)	3.0/3.0		
授課教師 Instructor	/黃德芬				
先修課程 Prerequisite	/*成本與管理會計(上)				

課程描述　Course Description

本課程下學期的核心內容為：會計資訊在管理決策的應用，包含預算編制、差異分析、存貨管理、平衡計分卡、資本預算及績效評估等。

課程目標　Course Objectives

藉由基本觀念的介紹、邏輯分析、程序步驟、小型個案的闡釋，使修習者瞭解會計資訊在管理決策面的意義，作為日後修習進階課程或從事實務工作的基本能力。

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	兼具理論與實務操作之專業知識，以具備解決問題能	●
B	具有充實之會計理論基礎與分析能力，使具備就業或升學之知識與潛能	●
C	具備資訊運用能力，熟悉相關會計處理流程	●
D	具備查核基本概念，能遵循查核準則進行基本查核程序	○
E	具有會計、審計與稅務整合能力	
F	具備超然獨立及嚴格遵守會計專業倫理的道德勇氣	
G	具備基本外語能力	

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	Review and Ch 6: Master Budget and Responsibility Accounting	
2	Ch 7: Flexible Budgets, Variances, and Management Control I	
3	Ch 7: Flexible Budgets, Variances, and Management Control I Ch 8: Flexible Budgets, Variances, and Management Control II	
4	Ch 8: Flexible Budgets, Variances, and Management Control II	

5	Ch 14: Sales Variance Analysis Ch 9: Inventory Costing and Capacity Analysis	
6	Ch 9: Inventory Costing and Capacity Analysis	
7	First Mid-term Exam	
8	Ch 12: Decision Making and Relevant Information	
9	Ch 14: Pricing Decision and Cost Management	
10	Ch 13: Strategy and Balanced Scorecard	
11	Ch 20: Quality, Time, and Theory of Constraints	
12	Second Mid-term Exam	
13	Ch 21: Inventory Management, Just-in-Time, and Backflush Costing	
14	Ch 22: Capital Budgeting and Cost Analysis	
15	Ch 23: Management Control Systems, Transfer Pricing, and Multinational Considerations	
16	Ch 24: Performance Measurement, Compensation, and Multinational Considerations	
17	Final Exam.	
18	自主學習	

教 學 策 略 Teaching Strategies

- [x] 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 Industy-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	15%	✓	✓						
期中考成績 Midterm Exam	45%	✓							兩次
期末考成績 Final Exam	25%	✓							
作業成績 Homework and/or Assignments	10%		✓						實習課
其他 Miscellaneous (期初考)	5%	✓							期初考

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 and Rajan "Horngren's Cost Accounting: A Managerial Emphasis". 17th Edition. 華泰文化。

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)
AACSB information: College Mission, Learning Goals, and Learning Objectives College Mission The College of Management (COM) emphasizes internationalization, education, and localization, which shapes its mission to cultivate outstanding management and academic talents who are aware of the impact of globalization and ethical issues and can integrate a diversity of knowledge and possess the analytical decision-making and execution abilities to build a brighter future. Students can achieve the five learning goals derived from the school mission, including LG1-integration of a diversity of business and management knowledge, LG2-analytical decision-making ability, LG3- execution, LG4-global vision, and LG5-ethics. This course covers essential topics of research methods in the field of Cost and Management Accounting to help students achieve LG1, which is measured by the LO1.1 and LO 1.2. Learning Goal (LG1): Equipped with the fundamental knowledge of a specialization or profession Learning Objectives (LOs): 1.1 Equipped with the fundamental knowledge of a specialization or profession; 1.2 Be able to apply professional knowledge to solve managerial problems Measurement: The evaluation of the learning effectiveness of the course includes two parts. The Midterm the final exam are mainly for LO 1.1. and LO 1.2. The following rubrics will be used to evaluate the students by midterm and final exams for the intended learning objectives of AOL. LO 1.1- Equipped with the fundamental knowledge of a specialization or profession Needs Improvement: Little evidence of sufficiency of understanding the fundamental concepts, skills and techniques in area of specialization or profession. Satisfactory: Basically understand the fundamental concepts, skills and techniques in area of specialization or profession. Exemplary: Comprehensively understand the fundamental concepts, skills and techniques in area of specialization or profession. LO 1.2- Be able to apply professional knowledge to solve managerial problems Needs Improvement: Does not identify the main managerial problems and cannot apply the professional knowledge to analyze questions. Satisfactory: Identifies the main managerial problems and apply the professional knowledge to analyze a few questions. Exemplary: Clearly identifies the main and subsidiary managerial problems and well apply the professional knowledge to analyze insightful questions.