

 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(一)			學年/學期 Academic Year/Semester	114/1
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	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				●
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	9/11: Introduction				
2	9/18: Ch.1 The Manager and Management Accounting、Ch.2 An Introduction to Cost Terms and Purposes				
3	9/25: Ch.2 An Introduction to Cost Terms and Purposes、Ch.3 Cost - Volume - Profit Analysis				
4	10/2: Ch.4 Job Costing				Quiz

5	10/9: Ch. 4 Job Costing、Ch. 18 Process Costing	
6	10/16: Midterm Exam I	
7	10/23: Ch. 18 Process Costing	
8	10/30: Ch. 19 Spoilage, Rework and Scrap	
9	11/6: Ch. 19 Spoilage, Rework and Scrap、Ch. 5 Activity-Based Costing and Activity-Based Management	Quiz
10	11/13: Ch. 5 Activity-Based Costing and Activity-Based Management	
11	11/20: Midterm Exam II	
12	11/27: Ch. 16 Allocation of Support-Department Costs, Common Costs, and Revenues	
13	12/4: Ch. 17 Cost Allocation: Joint Products and Byproducts	
14	12/11: Group Presentation	Quiz
15	12/18: Final Exam	
16	12/25: Constitution Day (Holiday)	
17	1/1: New Year's Day (Holiday)	
18	1/8: 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(含出缺席) General Performance (Attendance Record)	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.									