

國立東華大學
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		114/1	
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	會計學系	
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							
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 a 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.							
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: Managerial Accounting and Cost Concepts						
3	CH3: Job-Order Costing: Calculating Unit Product Costs:						
4	CH4: Variable Costing and Segment Reporting: Tools for Management:						
5	CH5: Activity-Based Costing: A Tool to Aid Decision Making						

6	CH6: Differential Analysis: The Key to Decision Making:	
7	The Balanced Scorecard and Strategy Map	
8	The Balanced Scorecard and Strategy Map	
9	公司管理會計相關議題分析	
10	全校運動會(停課一天):	
11	CH8: Master Budgeting:	
12	CH9: Flexible Budgets and Performance Analysis Measuring:	
13	CH10: Standard Costs and Variances	
14	CH11: Responsibility Accounting Systems :	
15	公司管理會計相關議題分析	
16	公司管理會計相關議題分析(分組報告)	
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(含出缺席) General Performance (Attendance Record)	24%			✓	✓				
期中考成績 Midterm Exam									
期末考成績 Final Exam	30%	✓							
作業成績 Homework and/or Assignments	16%				✓				
其他 Miscellaneous (分組報告, 課堂參與等)	30%			✓	✓				
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.)									
1. 作者: Noreen, E., Brewer, P., and Garrison, R. H. 書名: Managerial Accounting for Managers (6e) 代理商: 華泰文化事業公司 (02)21621217 參考書 作者: Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., and Young, S. M. 書名: Management Accounting (6e) 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)									