② 図 i 東華大學 教學計劃表 Syllabus

		秋日	一可到仪	Syrr	abus					
	名稱(中文) ame in Chinese	學年/學期 Academic Year/Sen					114/1			
	名稱(英文) ame in English	Advanced Management Accounting								
	斗目代碼 urse Code	系級 開課單位 Course-Offering Department & Year Department								
	修別 Type	Requi red	0/3.0	3.0						
	受課教師 structor	/								
	先修課程 Prerequisite									
課程描述 Course Description										
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	objecti	ves					
系專業能力 Basic Learning Outcomes							程目標與系專業能 力相關性 relation between urse Objectives and Dept.'s Education Objectives			
А										
В										
С	С									
圖示說明Ⅰ	llustration :	● 高度相關 Hi	ghly correlat	ed 〇中	度相關 Moderately	y corre	lated			
授課進度表 Teaching Schedule & Content										
週次Week	週次Week 内容 Subject/Topics									
1	Introduction									
		al Accounting and Cost Concepts								
2	CH1: Managerial	Accounting an	d Cost Concepts	5						
2	CH1: Managerial CH3: Job-Order		·		its:					
		Costing: Calcu	lating Unit Pro	oduct Cos						

6	CH6: Differential Analysis: The Key to Decision Making:							
7	The Balanced Scorecard and Strategy Map							
8	The Balanced Scorecard and Strategy Map							
9								
10	():							
11	CH8: Master Budgeting:							
12	CH9. Flexible Budgets and Performance Analysis Measuring:							
13	CH10: Standard Costs and Variances							
14	CH11: Responsibility Accounting Systems:							
15								
16								
17								
18								
	教 學 策 略 Teaching Strategies							
~	Lecture Group Discussion Field Trip							
✓ Mi	scel I aneous:							
	教學創新自評Teaching Self-Evaluation							
(I nnovati ve Teachi ng)							
	(PBL) (TBL) (SBL)							
	Flipped Classroom Mocs							
((Social Responsibility)							
	Community Practice Industy-Academia Cooperation							
((Transdi sci pl i nary Proj ects)							
	Transdisciplinary Teaching Inter-collegiate Teaching							
	Courses Co-taught with Industry Practitioners							
ot he	r: 							

學期成績計算及多元評量方式 Grading & Assessments									
配分項目	配分比例 Percentage	多元評量方式 Assessments							
Items		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
() General Performance (Attendance Record)	24%			~	~				
Midterm Exam									
Fi nal Exam	30%	~							
Homework and/or Assignments	16%				~				
Miscel I aneous	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.)

. : Noreen, E., Brewer, P., and Garrison, R. H.

: Managerial Accounting for Managers (6e)

: (02) 21621217

: Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., and Young, S. M. Management Accounting (6e)

: (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)