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②图玄束華大學

教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	行為會計學			學年/學期 Academic Year/Semester		114/1	
課程名稱(英文) Course Name in English	Behavioral Accounting						
科目代碼 Course Code	MACT52910	系級 Department 碩士 & Year		開課單位 Course-Offering Department		會計學系	
修別 Type	選修 Elective	學分數/時 Credit(s)/Hou		3.0/3.0			
授課教師 Instructor	/孫文琦						
先修課程 Prerequisite							

課程描述 Course Description

The course will help you understand the foundations of behavioral research.

Students are responsible for reading the journal papers in advance.

The instructor will post additional lecture notes from accounting journal covered via e-learning website. Students learn the methods of collect, analyze and summarize data. Students will be exposed to the study of accounting journal papers to equip with the ability of logical thinking, written/oral communication, professional ethics on business in stakeholder's interest, and corporate policy and decision.

課程目標 Course Objectives

The objective of behavioral accounting is to understand, explain, and predict human behavior in accounting situations or contexts. Behavioral accounting takes into account key decision-makers' experience and incentives as part of the evaluation of a company. It also examines how accounting practices and processes, in turn, affect the behavior and processes of personnel working in a company. The course is designed to expose students to a selection of behavioral and experimental research in accounting, auditing and taxation. Students should leave this course with a basic knowledge of behavioral research and be better able to create, analyze, and critique such research. This course may also help students identify a dissertation topic.

	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	•
В	具有充實之會計理論與分析能	•
С	兼具其他管理領域之整合能	0

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 Introduction to behavioral research	
2	Introduction to behavioral research	

3	Introduction to behavioral research					
4	Individual Presentation					
5	Individual Presentation					
6	Individual Presentation					
7	期中考試週 Midterm Exam					
8	Individual Presentation					
9	Individual Presentation					
10	Individual Presentation					
11	Individual Presentation					
12	Individual Presentation					
13	Individual Presentation					
14	Individual Presentation					
15	Individual Presentation					
16	Individual Presentation					
17	期末考試週 Final Exam					
18	彈性補充教學、學生自主學習週 Flexible teaching and self-directed learning					
	教學策略 Teaching Strategies					
✓ 課堂講	授 Lecture					
其他Mis	scellaneous:					
	教學創新自評Teaching Self-Evaluation					
創新教學(Innovative Teaching)					
✓ 問題導	向學習(PBL) 解決導向學習(SBL)					
翻轉教室 Flipped Classroom						
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 othe						

學期成績計算及多元評量方式 Grading & Assessments									
配分項目	配分比例	多元評量方式 Assessments							
Items	Percentage	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)	20%		~	~					Class participation · Assignments
期中考成績 Midterm Exam	50%			~					Oral presentation
期末考成績 Final Exam	30%		~						Assignments
作業成績 Homework and/or Assignments									
其他 Miscellaneous									

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.)

教科書

A detailed reading schedule and a list of all required and recommended materials will be made available as a separate document on the course's e-Learning system. It is the student's responsibility to download and refer to this list for all assignments.

參考書

Fred N. Kerlinger, & Howard B. lee, Foundations of Behavioral Research, Fourth Edition, Earl McPeek

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.)

e學苑

其他補充說明(Supplemental instructions)

- ★請同學務必尊重智慧財產權觀念,不得非法影印。
- ★教師保留修改教學進度之權利;教學進度得視同學吸收狀況酌予調整。