



## 教學計劃表 Syllabus

課程名稱(中文) Course Name in Chinese	成本與管理會計(二)		學年/學期 Academic Year/Semester	114/2
課程名稱(英文) Course Name in English	Cost and Management Accounting (II)			
科目代碼 Course Code	ACIM20160	系級 Department & Year	學二	開課單位 Course-Offering Department
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	/#成本與管理會計(一)			
課程描述 Course Description				
Cost and management accounting play crucial roles in providing essential information for internal decision-making within an organization. Throughout the semester, we will cover key topics such as budgeting, variance analysis, inventory management, balanced scorecard, and capital budgeting. This course focuses on how accounting information is used for managerial planning, control, and strategic decision-making.				
課程目標 Course Objectives				
Cost and management accounting play crucial roles in providing essential information for internal decision-making within an organization. This course emphasizes the use of management accounting tools and information to support effective planning, control, and decision-making within organizations.				
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	2/27: Peace Memorial Day (Holiday)			
2	3/6: Ch 6 Master Budget and Responsibility Accounting			
3	3/13: Ch 7 Flexible Budgets, Direct-Cost Variances, and Management Control			
4	3/20: Ch 8 Flexible Budgets, Overhead Cost Variances, and Management Control			Quiz

5	3/27: Midterm Exam I	
6	4/3: Spring Break	
7	4/10: Ch 8 Flexible Budgets, Overhead Cost Variances, and Management Control	
8	4/17: Ch 9 Inventory Costing and Capacity Analysis	
9	4/24: Ch 9 Inventory Costing and Capacity Analysis	
10	5/1: Labour Day (Holiday)	
11	5/8: Ch12 Decision Making and Relevant Information	Quiz
12	5/15: Midterm Exam II	
13	5/22: Ch14 Pricing Decisions and Cost Management	
14	5/29: Ch13 Strategy, Balanced Scorecard, and Strategic Profitability Analysis	
15	6/5: Ch22 Capital Budgeting and Cost Analysis	Quiz
16	6/12: Final Exam	
17	6/19: Dragon Boat Festival (Holiday)	
18	6/26: 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:

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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)	30%	✓							Attendance 15%、 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	30%	✓							
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.)

Datar, S. M., and M. V. Rajan, 2021, Horngren's Cost Accounting: A Managerial Emphasis (Global Edition), 17th edition, Pearson Education Limited. (代理商: 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)

The teaching schedule is subject to change.