

 國立東華大學  
教學計劃表 Syllabus

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| 課程名稱(中文)<br>Course Name in Chinese                                                                                                                                                                                                                                                                                                                                                                                                              | 成本與管理會計(一)                                                                                       |                             |    | 學年/學期<br>Academic Year/Semester    | 115/1                                                                                    |
| 課程名稱(英文)<br>Course Name in English                                                                                                                                                                                                                                                                                                                                                                                                              | Cost and Management Accounting(I)                                                                |                             |    |                                    |                                                                                          |
| 科目代碼<br>Course Code                                                                                                                                                                                                                                                                                                                                                                                                                             | ACIM20030                                                                                        | 系級<br>Department & Year     | 學二 | 開課單位<br>Course-Offering Department | 會計與資訊管理國際學士班                                                                             |
| 修別<br>Type                                                                                                                                                                                                                                                                                                                                                                                                                                      | 學程 Program                                                                                       | 學分數/時間<br>Credit(s)/Hour(s) |    | 3.0/3.0                            |                                                                                          |
| 授課教師<br>Instructor                                                                                                                                                                                                                                                                                                                                                                                                                              | /許芙瑄                                                                                             |                             |    |                                    |                                                                                          |
| 先修課程<br>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<br>Basic Learning Outcomes                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                  |                             |    |                                    | 課程目標與系專業能力相關性<br>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                                                                                                                                                                                                                                                                                                                                                                                                                                               | 9/10: Introduction                                                                               |                             |    |                                    |                                                                                          |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                               | 9/17: Ch.1 The Manager and Management Accounting、Ch.2 An Introduction to Cost Terms and Purposes |                             |    |                                    |                                                                                          |
| 3                                                                                                                                                                                                                                                                                                                                                                                                                                               | 9/24: Ch.2 An Introduction to Cost Terms and Purposes、Ch.3 Cost - Volume - Profit Analysis       |                             |    |                                    |                                                                                          |
| 4                                                                                                                                                                                                                                                                                                                                                                                                                                               | 10/1: Ch.4 Job Costing                                                                           |                             |    |                                    | Quiz                                                                                     |

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| 5  | 10/8: Ch.4 Job Costing                                                          |      |
| 6  | 10/15: Midterm Exam I                                                           |      |
| 7  | 10/22: Ch.18 Process Costing                                                    |      |
| 8  | 10/29: Ch.18 Process Costing                                                    |      |
| 9  | 11/5: Ch.19 Spoilage, Rework and Scrap                                          | Quiz |
| 10 | 11/12: NDHU Sports Day (no classes)                                             |      |
| 11 | 11/19: Ch.19 Spoilage, Rework and Scrap                                         |      |
| 12 | 11/26: Midterm Exam II                                                          |      |
| 13 | 12/3: Ch.5 Activity-Based Costing and Activity-Based Management                 |      |
| 14 | 12/10: Ch.5 Activity-Based Costing and Activity-Based Management                |      |
| 15 | 12/17: Ch.16 Allocation of Support-Department Costs, Common Costs, and Revenues | Quiz |
| 16 | 12/24: Group Presentation                                                       |      |
| 17 | 12/31: Final Exam                                                               |      |

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| 彈性<br>教學<br>規劃<br>Flexible<br>Teaching<br>Plan | <p>請勾選(至少需勾選1 個項目):<br/>Please tick the box(es). (At least one item is required.):</p> <div style="margin-top: 10px;"> <input type="checkbox"/> 問題討論 Problem-based Discussion<br/> <input type="checkbox"/> 翻轉教學 Flipped Classroom<br/> <input type="checkbox"/> 展演實作 Performance / Practical Presentation<br/> <input type="checkbox"/> 校外參訪 Off-campus Visit<br/> <input type="checkbox"/> 講座活動 Lecture / Seminar<br/> <input type="checkbox"/> 線上作業 Online Assignments<br/> <input checked="" type="checkbox"/> 自主學習 Self-directed Learning<br/> <input type="checkbox"/> 課業輔導 Academic Support<br/> <input type="checkbox"/> 實驗操作 Experiment Operation<br/> <input type="checkbox"/> 遠距教學(同步) Distance Learning (Synchronous)<br/> <input type="checkbox"/> 遠距教學(非同步) Distance Learning (Asynchronous)<br/> <input type="checkbox"/> 其他(請填寫) Others (Please specify.):         </div> <p style="margin-top: 20px;">備註: 本校學期週數自115 學年度起調整為17 週, 為符合1學分18 小時之原則, 請教師規劃安排彈性教學。<br/>Note: From the 115th academic year, the semester will be 17 weeks. Please include flexible teaching activities to meet the required 18 hours per credit.</p> |
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## 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<br>Items                                                                                                                                         | 配分比例<br>Percentage | 多元評量方式 Assessments |          |          |          |          |          |          |                                              |
|                                                                                                                                                       |                    | 測驗<br>會考           | 實作<br>觀察 | 口頭<br>發表 | 專題<br>研究 | 創作<br>展演 | 卷宗<br>評量 | 證照<br>檢定 | 其他                                           |
| 平時成績(含出缺席)<br>General Performance<br>(Attendance Record)                                                                                              | 25%                |                    |          |          |          |          |          |          | Attendance 10%、<br>Quiz 15%                  |
| 期中考成績 Midterm Exam                                                                                                                                    | 40%                |                    |          |          |          |          |          |          | Midterm Exam I<br>20%、Midterm Exam<br>II 20% |
| 期末考成績 Final Exam                                                                                                                                      | 25%                |                    |          |          |          |          |          |          |                                              |
| 作業成績 Homework and/or<br>Assignments                                                                                                                   |                    |                    |          |          |          |          |          |          |                                              |
| 其他 Miscellaneous<br>(Group Presentation)                                                                                                              | 10%                |                    |          |          |          |          |          |          |                                              |
| 評量方式補充說明<br>Grading & Assessments Supplemental instructions                                                                                           |                    |                    |          |          |          |          |          |          |                                              |
| 教科書與參考書目(書名、作者、書局、代理商、說明)<br>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)<br>Teaching Aids & Teacher's Website(Including online teaching information.<br>Personal website can be listed here.) |                    |                    |          |          |          |          |          |          |                                              |
| 其他補充說明 (Supplemental instructions)                                                                                                                    |                    |                    |          |          |          |          |          |          |                                              |
| The teaching schedule is subject to change.                                                                                                           |                    |                    |          |          |          |          |          |          |                                              |