



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	115/1	
課程名稱(英文) Course Name in English	Behavioral Accounting				
科目代碼 Course Code	MACT52910	系級 Department & Year	碩士	開課單位 Course-Offering Department	會計學系
修別 Type	選修 Elective	學分數/時間 Credit(s)/Hour(s)	3.0/3.0		
授課教師 Instructor	/孫文琦				
先修課程 Prerequisite					
課程描述 Course Description					
<p>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.</p>					
課程目標 Course Objectives					
<p>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.</p>					
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 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	

彈性 教學 規劃 Flexible Teaching Plan	<p>請勾選(至少需勾選1 個項目): Please tick the box(es). (At least one item is required.):</p> <p><input type="checkbox"/> 問題討論 Problem-based Discussion</p> <p><input type="checkbox"/> 翻轉教學 Flipped Classroom</p> <p><input type="checkbox"/> 展演實作 Performance / Practical Presentation</p> <p><input type="checkbox"/> 校外參訪 Off-campus Visit</p> <p><input type="checkbox"/> 講座活動 Lecture / Seminar</p> <p><input type="checkbox"/> 線上作業 Online Assignments</p> <p><input checked="" type="checkbox"/> 自主學習 Self-directed Learning</p> <p><input type="checkbox"/> 課業輔導 Academic Support</p> <p><input type="checkbox"/> 實驗操作 Experiment Operation</p> <p><input type="checkbox"/> 遠距教學(同步) Distance Learning (Synchronous)</p> <p><input type="checkbox"/> 遠距教學(非同步) Distance Learning (Asynchronous)</p> <p><input type="checkbox"/> 其他(請填寫) Others (Please specify.):</p> <p>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。 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:

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 McPeck

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。