

# 管院學士班課程大綱

## BA/BBA Program Syllabus

2023.09.20 修訂

系所 Department	會計與資訊科技學系 Accounting & Information Technology	必選修 compulsory/elective	必修 Compulsory
課程名稱 Course title	成本及管理會計學(二) Cost and Management Accounting (II)	學分數 Credit(s)	3
課號 Course Code	5262110_01	全英文授課 English Taught (EMI)	否(No)
學年/學期 academic year/Semester	114-2 Autumn semester 2025	上課地點 Classroom	Innovation Building R164
講授教師 Instructor	吳貞慧 Wu, Chen-Hui	上課時間 Time	Mon, 11:10~12:00 Fri, 10:10~13:00
教師辦公室&諮詢時間 Instructor office & office hour	Innovation Building R466 Tue, 14:00~16:00 Wed, 14:00~15:00	教師聯絡資訊 Instructor Contact	Phone: ext. 34509 Email: chenhui@ccu.edu.tw
助教 Teaching Assistant	詹雅筑	助教 聯絡資訊 TA contact	Email: joanna12202000@gmail.com
先修課程 Pre-requisite courses	先修科目(5261101)初級會計學(一)(曾經修習) (5261102)初級會計學(二)(曾經修習) (所有先修條件都必須符合)限本系生修. <a href="#">列入國際菁英學分學程科目</a>		
學習目標 Learning Objective	This course enables students to understand principles/theories of business and management, analyze the sources of cost/effectiveness in business, apply professional knowledge into business environments, and implement cost-benefit analysis to solve business-related problems.		
課程概述 Course Descriptions	This course attempts to provide a comprehensive understanding of the process of measuring, analyzing, and reporting financial and nonfinancial information that helps managers make decisions to fulfill the goals of an organization. Management accounting helps managers make better decisions and provides a managerial tool for business strategy and implementation. Upon the completion of this course in this semester, students should be able to familiarize topics related to master budget and responsibility accounting, flexible budgets, inventory costing and capacity analysis, strategy, pricing decisions and cost management.		
對應 AOL 職能素養(AOL Competency)			
職能素養 1(Competency 1): 成本效益分析 Cost-Benefit Analysis		職能素養 3(Competency 3): 問題解決能力 Problem Solving Skills	

課程類別 Course Attributes	<input type="checkbox"/> 人文關懷課程(Humanities Caring) <input type="checkbox"/> 競賽專題課程(Competition) <input checked="" type="checkbox"/> 問題導向課程(Problem-solving) <input type="checkbox"/> 專題導向課程(Project-based) <input checked="" type="checkbox"/> 實作課程(Practice-based) <input type="checkbox"/> 總整課程(Capstone)			
教材編選 Teaching materials	<input checked="" type="checkbox"/> 自製簡報(self-made PPTs) <input type="checkbox"/> 課程講義(Teaching Notes) <input type="checkbox"/> 自編教科書(self-made textbooks) <input type="checkbox"/> 教學程式(programming) <input checked="" type="checkbox"/> 自製教學影片(self-made video) <input type="checkbox"/> 其他(Others)			
教學資源 Teaching Resources	<input checked="" type="checkbox"/> 課程網站(Website) <input type="checkbox"/> 實習網站(Intern Web) <input type="checkbox"/> 教材電子檔供下載(Downloadable Files)			
教科書/參考書 Textbooks/References	教科書 Datar, S.M., and M.V. Rajan, 2021, Horngren's Cost Accounting: A Managerial Emphasis, 17 <sup>th</sup> edition, Pearson Education. (代理商：華泰文化)  參考書 李宗黎與林蕙真 (2021,2022), 成本與管理會計學新論(上/下), 第八版. 台北：証業出版/華泰文化  參考書 Garrison, Noreen, Brewer, 2024, Managerial Accounting, 18 <sup>th</sup> edition, McGraw-Hill  <b>“Please respect intellectual property rights and do not illegally copy textbooks designated by teachers.”</b>			
評量方式(請填百分比) Assessment	課堂參與 Participation	5%	個案討論 Case study	%
	作業練習	5%	專題 Project	%
	實習課 TA Session	20%	其他 1 other ( )	%
	期中考 Midterm	35%	其他 2 other ( )	%
	期末考 Final	35%		
其他說明 Other description	Practice hour: Mon. 11:10-12:00			

## 課程規劃表 Course Schedule

週次 week	日期 Date	內容 Description	教材章節 Textbook	其他說明 Remark
1.	2/27	Holiday 和平紀念日		
2.	3/6	Introduction		
3.	3/13	Master Budget and Responsibility Accounting	Chapter 6	
4.	3/20	Master Budget and Responsibility Accounting Flexible Budgets, Direct-Cost Variances, and Management Control	Chapter 6 Chapter 7	
5.	3/27	Flexible Budgets, Direct-Cost Variances, and Management Control Flexible Budgets, Overhead Cost Variances, and Management Control	Chapter 7	
6.	4/3	Holiday 兒童節、民族掃墓節		
7.	4/10	Flexible Budgets, Overhead Cost Variances, and Management Control	Chapter 8	
8.	4/17	Inventory Costing and Capacity Analysis	Chapter 9	
9.	4/24	Mid-term exam		Ch. 6, Ch.7, Ch. 8
10.	5/1	Inventory Costing and Capacity Analysis	Chapter 9	
11.	5/8	Decision Making and Relevant Information	Chapter 12	
12.	5/15	Decision Making and Relevant Information	Chapter 12	
13.	5/22	Pricing Decisions and Cost Management	Chapter 14	
14.	5/29	Pricing Decisions and Cost Management	Chapter 14	
15.	6/5	Final Review		
16.	6/12	Final Exam		Ch. 9, Ch.12, Ch. 14
17.	6/19	Holiday 端午節		
18.	6/26	Self-study review		