

管院學士班課程大綱

BA/BBA Program Syllabus

2020.06.05 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(一) Cost and Management Accounting (I)		學分數 Credit(s)	3
學年/學期 academic year/Semester	109-2 學期 Spring semester 2021		上課地點 Classroom	創新大樓 R163
講授教師 Instructor	吳貞慧 Wu, Chen-Hui		上課時間 Time	Mon, 12:10~13:00 Wed, 10:10~13:00
教師辦公室&諮詢時間 Instructor office number & office hour	創新大樓 R466 Wed, 14:00~16:00 Tue, 14:00~16:00	教師聯絡資訊 Instructor Contact	Phone: ext.34509 Email: chenhui@ccu.edu.tw	
助教 Teaching assistant	陸韋志	助教 聯絡資訊 TA contact	Email: s0928202720@gmail.com	
先修課程 Pre-requisite courses	先修科目(5261101)初級會計學(一)(及格) (5261102)初級會計學(二)(及格) (所有先修條件都必須符合)限本系生修.修習「5261104/初級會計學(一)」、「5261105/初級會計學(二)」之學生請以加簽方式進行修課			
課程目標 Course Objective	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 the concept of management accounting, CVP analysis, cost behavior, job costing, process costing, ABC costing, and allocation of costs and revenues.			
AACSB 學習品質保證學習目標 Assurance of Learning (AOL) Learning goals *請先選填為主要或次要學習目標(Major or minor learning goal)，再選擇對應之學習目標				
主要學習目標 Major learning goal 目標 1：成本效益分析 LG1:Cost-Benefit Analysis		次要學習目標 Minor learning goal 目標 3：問題解決能力 LG3:Problem Solving Skills		選擇一個項目。 選擇一個項目。
教材 Teaching materials	Datar, S.M., and M.V. Rajan, 2021, Horngren’s Cost Accounting: A Managerial Emphasis, 17 th edition, Pearson Education. (代理商：華泰文化)			

	「請尊重智慧財產權，不得非法影印教師指定之教科書籍」		
網址 Course website	E-course (https://ecourse2.ccu.edu.tw/)		
教科書/參考書 Textbooks/Reference	<ul style="list-style-type: none"> 李宗黎、林蕙真，2019，成本與管理會計學新論，第七版，臺北市：証業出版。 Garrison, Noreen, Brewer, Cheng, and Yuen, 2015, Managerial Accounting: An Asian Perspective, 2nd edition, McGraw-Hill. 		
評量方式(請填百分比) Assessment	課堂參與 Participation	5%	個案討論 Case study 10%
	作業 Homework	10%	專題 Project %
	小考 Quiz	10%	其他 1 other () %
	期中考 Midterm	40%	其他 2 other () %
	期末考 Final	25%	其他 3 other () %
	報告 Presentation	%	其他 4 other () %
其他說明 Other description	Practice hour: Mon, 12:10~13:00.		

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.	2/24	Introduction		
2.	3/3	The Manager and Management Accounting	Chapter 1	
3.	3/10	An Introduction to Cost Terms and Purposes	Chapter 2	
4.	3/17	Cost-Volume-Profit Analysis	Chapter 3	
5.	3/24	Job Costing	Chapter 4	
6.	3/31	Holiday (Inter-school Activities)		
7.	4/7	Mid-term Exam (I)		Ch. 1~3
8.	4/14	Job Costing	Chapter 4	
9.	4/21	Activity-Based Costing and Activity-Based Management	Chapter 5	
10.	4/28	Determining How Costs Behave	Chapter 10	
11.	5/5	Allocation of Support-Department Costs, Common Costs, and Revenue	Chapter 16	
12.	5/12	Mid-term Exam (II)		Ch. 4, 5, 10
13.	5/19	Allocation of Support Department Costs, Common Costs, and Revenue	Chapter 16	
		Process Costing	Chapter 18	
14.	5/26	Process Costing	Chapter 18	
15.	6/2	Spoilage, Rework, and Scrap	Chapter 19	
16.	6/9	Case Study Report		
17.	6/16	Final Exam		Ch. 16, 18, 19
18.	6/23	Final Assessment and Review		