Tamkang University Academic Year 103, 2nd Semester Course Syllabus

Course Title	MANAGEMENT ACCOUNTING	Instructor	LIN KU-JUN
Course Class	TLFXB1A DEPARTMENT OF INTERNATIONAL BUSINESS, 1A	Details	◆ Selective ◆ One Semester ◆ 3 Credits

Departmental Aim of Education

Ⅰ. To instill the university motto of "Simplicity, Firmness, Perseverance, and Fulfillment" into students.

Ⅱ. By integrating the "Five Disciplines" of education, the qualities of conduct, intelligence, physical education, teamwork, and beauty into the professional, core, and extracurricular curriculum, the department helps to produce well-rounded students skilled in identifying and solving problems.

Ⅲ. To oversee the trend and foresee the development of global economy, the department aims to produce the graduates with expertise in the fields of International Business and Trade.

Departmental core competences

A. Breeding professionals with expertise in general International Trade and International Business.

B. Consisting of Globalization, Information-Oriented and Future-Oriented education.

C. Producing graduates with capability of foreseeing and analyzing the development of Global Economy.

D. Breeding professionals with expertise in Marketing and Financial Management.

Course Introduction	This course follows Accounting Principles, introduces cost and management accounting concepts to students for their management, investing and financing decision reference. Topics include: the usefulness of management accounting, costing system and cost behavior introduction, cost volume-profit analysis, budgeting, performance evaluation, time value of money and financial statement analysis.

The Relevance among Teaching Objectives, Objective Levels and Departmental core competences

I.Objective Levels (select applicable ones) :

(i) Cognitive Domain : C1-Remembering, C2-Understanding, C3-Applying, C4-Analyzing, C5-Evaluating, C6-Creating

(ii) Psychomotor Domain : P1-Imitation, P2-Mechanism, P3-Independent Operation, P4-Linked Operation, P5-Automation, P6-Origination

(iii) Affective Domain : A1-Receiving, A2-Responding, A3-Valuing, A4-Organizing, A5-Charaterizing, A6-Implementing

II.The Relevance among Teaching Objectives, Objective Levels and Departmental core competences :

(i) Determine the objective level(s) in any one of the three learning domains (cognitive, psychomotor, and affective) corresponding to the teaching objective. Each objective should correspond to the objective level(s) of ONLY ONE of the three domains.

(ii) If more than one objective levels are applicable for each learning domain, select the highest one only. (For example, if the objective levels for Cognitive Domain include C3,C5,and C6, select C6 only and fill it in the boxes below. The same rule applies to Psychomotor Domain and Affective Domain.)

(iii) Determine the Departmental core competences that correspond to each teaching objective. Each objective may correspond to one or more Departmental core competences at a time. (For example, if one objective corresponds to three Departmental core competences: A,AD, and BEF, list all of the three in the box.)

No.	Teaching Objectives	Relevance	
		Objective Levels	Departmental core competences
1	To equip student with basic management accounting knowledge, English text exercise practice and presentation skill, and the ability to coordinate with colleagues.	C3	ABCD

Teaching Objectives, Teaching Methods and Assessment

No.	Teaching Objectives	Teaching Methods	Assessment
1	To equip student with basic management accounting knowledge, English text exercise practice and presentation skill, and the ability to coordinate with colleagues.	Lecture, Discussion	Written test, Report, Participation

This course has been designed to cultivate the following essential qualities in TKU students	
Essential Qualities of TKU Students	Description
◇ A global perspective	Helping students develop a broader perspective from which to understand international affairs and global development.
◇ Information literacy	Becoming adept at using information technology and learning the proper way to process information.
◇ A vision for the future	Understanding self-growth, social change, and technological development so as to gain the skills necessary to bring about one's future vision.
◇ Moral integrity	Learning how to interact with others, practicing empathy and caring for others, and constructing moral principles with which to solve ethical problems.
◇ Independent thinking	Encouraging students to keenly observe and seek out the source of their problems, and to think logically and critically.
◇ A cheerful attitude and healthy lifestyle	Raising an awareness of the fine balance between one's body and soul and the environment; helping students live a meaningful life.
◇ A spirit of teamwork and dedication	Improving one's ability to communicate and cooperate so as to integrate resources, collaborate with others, and solve problems.
◆ A sense of aesthetic appreciation	Equipping students with the ability to sense and appreciate aesthetic beauty, to express themselves clearly, and to enjoy the creative process.

Course Schedule			
Week	Date	Subject/Topics	Note
1	104/02/24 ~ 104/03/01	Class orientation	
2	104/03/02 ~ 104/03/08	Chapter 1 Managerial Accounting: An Overview	
3	104/03/09 ~ 104/03/15	Chapter 2 Managerial Accounting and Cost Concepts	
4	104/03/16 ~ 104/03/22	Chapter 3 Cost-Volume-Profit Relationships	
5	104/03/23 ~ 104/03/29	Chapter 4 Job-Order Costing	
6	104/03/30 ~ 104/04/05	Off-Campus learning	
7	104/04/06 ~ 104/04/12	Chapter 5 Variable Costing and Segment Reporting: Tools for Management	
8	104/04/13 ~ 104/04/19	Chapter 6 Activity-Based Costing: A Tool to Aid Decision Making	
9	104/04/20 ~ 104/04/26	Chapter 7 Differential Analysis: The Key to Decision Making	
10	104/04/27 ~ 104/05/03	Midterm Exam Week	
11	104/05/04 ~ 104/05/10	Chapter 8 Capital Budgeting	

12	104/05/11 ~ 104/05/17	Chapter 9 Profit Planning	
13	104/05/18 ~ 104/05/24	Chapter 10 Flexible Budgets and Performance Analysis	
14	104/05/25 ~ 104/05/31	Chapter 11 Standard Costs and Variances	
15	104/06/01 ~ 104/06/07	Chapter 12 Performance Measurement in Decentralized Organizations	
16	104/06/08 ~ 104/06/14	Appendix A Pricing Products and Services	
17	104/06/15 ~ 104/06/21	Appendix B Profitability Analysis	
18	104/06/22 ~ 104/06/28	Final Exam Week	

Requirement	
Teaching Facility	Computer
Textbook(s)	Managerial Accounting for Managers, 3rd edition, Noreen, Garrison, Brewer, McGraw-Hill international edition
Reference(s)	N/A
Number of Assignment(s)	10 (Filled in by assignment instructor only)
Grading Policy	◆ Attendance： 10.0 % ◆ Mark of Usual： % ◆ Midterm Exam： 30.0 % ◆ Final Exam： 30.0 % ◆ Other〈Class participation〉：30.0 %
Note	This syllabus may be uploaded at the website of Course Syllabus Management System at http://info.ais.tku.edu.tw/csp or through the link of Course Syllabus Upload posted on the home page of TKU Office of Academic Affairs at http://www.acad.tku.edu.tw/CS/main.php . **※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.**