

Tamkang University Academic Year 105, 1st Semester Course Syllabus

Course Title	ENGLISH SEMINAR IN MANAGEMENT ACCOUNTING PRACTICE CASE	Instructor	LIN KU-JUN
Course Class	TLAXM1A MASTER'S PROGRAM, DEPARTMENT OF ACCOUNTING, 1A	Details	<ul style="list-style-type: none"> ◆ Selective ◆ One Semester ◆ 3 Credits
Departmental Aim of Education			
<ul style="list-style-type: none"> I. Develop potential research capability. II. Able to integrate multiple fields. III. Uphold ethics & morality standards. IV. Cultivate international perspective. V. Develop macro-view of the future. 			
Departmental core competences			
<ul style="list-style-type: none"> A. Capability of reading and analyzing papers. B. Capability of organizing and analyzing data. C. Capability of understanding academic theory and its application. D. Capability of independent thinking and solve problems. E. Communication, coordination and teamwork skills. F. Social responsibility and professional ethics. 			
Course Introduction	<p>The learning goals of this course is to cultivate graduate students' communication capability in English. The course will persuade graduate students to read and analyze case material, communicate with colleagues and express their professional opinions regarding to issues related to management accounting topics.</p>		

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	Oral and written communication capability in English.	C4	ADE

Teaching Objectives, Teaching Methods and Assessment

No.	Teaching Objectives	Teaching Methods	Assessment
1	Oral and written communication capability in English.	Discussion	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	105/09/12~ 105/09/18	Introduction	
2	105/09/19~ 105/09/25	Chapter 1 The manager and management accounting. 1-34, 1-35, 1-36	Horngren
3	105/09/26~ 105/10/02	Chapter 5 Activity-based costing and activity-based management. 5-41, 5-42. Chapter 6 Master budget and responsibility accounting. 6-41, 6-42	Hongren
4	105/10/03~ 105/10/09	Chapter 10 Determining how costs behave. 10-42, 10-43	Horngren
5	105/10/10~ 105/10/16	Chapter 12 Strategy, balanced scorecard, and strategic profitability analysis. 12-37, 12-38, 12-39	Horngren
6	105/10/17~ 105/10/23	Chapter 13 Pricing decision and cost management. 13-34, 13-35. Chapter 14 Cost allocation, customer-profitability analysis, and sales-variance analysis. 14-39	Horngren
7	105/10/24~ 105/10/30	Chapter 17 Process costing. 17-42. Chapter 19 Balanced scorecard; quality and time. 19-35, 19-36.	Horngren

8	105/10/31 ~ 105/11/06	Chapter 20 Inventory management, just-in-time, and simplified costing method. 20-36. Chapter 22 Management control systems, transfer pricing, and multinational considerations. 22-34, 22-36.	Horngren
9	105/11/07 ~ 105/11/13	Case 1 Figure & Island Homeowners' sssociation	IMA case
10	105/11/14 ~ 105/11/20	Case 2 China Huaneng group	IMA case
11	105/11/21 ~ 105/11/27	Case 3 The balanced scorecard at Cola	IMA case
12	105/11/28 ~ 105/12/04	Case 4 Balancing the corporate scorecard interactive simulation	IMA case
13	105/12/05 ~ 105/12/11	Case 5 Alternative Chargeback systems for shared services at the Boeing company: the case of Voice Telecommunication Services	IMA case
14	105/12/12 ~ 105/12/18	Case 6 Conagra grocery products	IMA case
15	105/12/19 ~ 105/12/25	Case 7 High Tech (H-T) Incorporated	IMA case
16	105/12/26 ~ 106/01/01	Case 8 Using activity-based management in a medicare practice	IMA case
17	106/01/02 ~ 106/01/08	Case 9 Linking accounting, marketing, and production in an experiential exercise	IMA case
18	106/01/09 ~ 106/01/15	Case 10 Eskom	IMA case
Requirement			
Teaching Facility	Computer		
Textbook(s)	1. Cost accounting-a managerial emphasis, 15th edition. Horngren, Datar, Rajan. 2. Cases from management accounting practice. (https://faculty.fuqua.duke.edu/~wmayew/Bio/Figureeightisland.pdf)		
Reference(s)			
Number of Assignment(s)	4 (Filled in by assignment instructor only)		
Grading Policy	◆ Attendance : % ◆ Mark of Usual : 60.0 % ◆ Midterm Exam : % ◆ Final Exam : % ◆ Other <Class participation> : 40.0 %		

Note	<p>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 .</p> <p>※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</p>
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