

Tamkang University Academic Year 107, 2nd Semester Course Syllabus

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| Course Title | MANAGEMENT ACCOUNTING | Instructor | LIN KU-JUN |
| Course Class | TLFBB1A DIVISION OF GLOBAL COMMERCE, DEPARTMENT OF INTERNATIONAL BUSINESS (ENGLISH TAUGHT PROGRAM), 1A | Details | <ul style="list-style-type: none"> ◆ Selective ◆ One Semester ◆ 3 Credits |
| D e p a r t m e n t a l A i m o f E d u c a t i o n | | | |
| <p>I. To instill the university motto of "Simplicity, Firmness, Perseverance, and Fulfillment" into students.</p> <p>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.</p> <p>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.</p> | | | |
| D e p a r t m e n t a l c o r e c o m p e t e n c e s | | | |
| <p>A. Breeding professionals with expertise in general International Trade and International Business.</p> <p>B. Consisting of Globalization, Information-Oriented and Future-Oriented education.</p> <p>C. Producing graduates with capability of foreseeing and analyzing the development of Global Economy.</p> <p>D. Breeding professionals with expertise in Marketing and Financial Management.</p> | | | |
| Course Introduction | <p>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.</p> | | |
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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 |
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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 | 108/02/18 ~ 108/02/24 | Managerial Accounting: An Overview | |
| 2 | 108/02/25 ~ 108/03/03 | Chapter 1 Managerial Accounting and the Business Environment | |
| 3 | 108/03/04 ~ 108/03/10 | Chapter 2 Cost Concepts | |
| 4 | 108/03/11 ~ 108/03/17 | Chapter 3 Cost Behavior: Analysis and Use | |
| 5 | 108/03/18 ~ 108/03/24 | Chapter 4 Cost-Volume-Profit Relationships | |
| 6 | 108/03/25 ~ 108/03/31 | Chapter 5 Absorption Costing and Variable Costing | |
| 7 | 108/04/01 ~ 108/04/07 | National Holidays | |
| 8 | 108/04/08 ~ 108/04/14 | Chapter 6 Cost Allocations of Service Departments | |
| 9 | 108/04/15 ~ 108/04/21 | Chapter 7 Activity-Based Costing: A Tool to Aid Decision Making | |
| 10 | 108/04/22 ~ 108/04/28 | Midterm Exam Week | |
| 11 | 108/04/29 ~ 108/05/05 | Chapter 8 Job-Order Costing | |
| 12 | 108/05/06 ~ 108/05/12 | Chapter 10 Master Budgeting | |

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| 13 | 108/05/13 ~ 108/05/19 | Chapter 11 Flexible Budgets and Performance Analysis | |
| 14 | 108/05/20 ~ 108/05/26 | Chapter 12 Standard Costs and Variance | |
| 15 | 108/05/27 ~ 108/06/02 | Chapter 13 Performance Measurement in Decentralized Organizations | |
| 16 | 108/06/03 ~ 108/06/09 | Chapter 14 Differential Analysis: The Key to Decision Making | |
| 17 | 108/06/10 ~ 108/06/16 | Chapter 15 Capital Budgeting Decisions | |
| 18 | 108/06/17 ~ 108/06/23 | Final Exam Week | |
| Requirement | | | |
| Teaching Facility | Computer | | |
| Textbook(s) | Managerial Accounting, 2nd edition, Garrison, Noreen, Brewer, Cheng, Yuen, McGraw-Hill Education. (Hwa Tai Publishing, Tel: 0935-286-372) | | |
| 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. | | |