

Tamkang University Academic Year 108, 2nd Semester Course Syllabus

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"> ◆ General Course ◆ Selective ◆ One Semester
<p>Departmental Aim of Education</p>			
<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>			
<p>Subject Departmental core competences</p>			
<p>A. Breeding professionals with expertise in general International Trade and International Business.(ratio:40.00)</p> <p>B. Consisting of Globalization, Information-Oriented and Future-Oriented education. (ratio:15.00)</p> <p>C. Producing graduates with capability of foreseeing and analyzing the development of Global Economy.(ratio:15.00)</p> <p>D. Breeding professionals with expertise in Marketing and Financial Management.(ratio:30.00)</p>			
<p>Subject Schoolwide essential virtues</p>			
<p>1. A global perspective. (ratio:25.00)</p> <p>2. Information literacy. (ratio:25.00)</p> <p>3. A vision for the future. (ratio:25.00)</p> <p>5. Independent thinking. (ratio:25.00)</p>			

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.
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The correspondences between the course's instructional objectives and the cognitive, affective, and psychomotor objectives.

Differentiate the various objective methods among the cognitive, affective and psychomotor domains of the course's instructional objectives.

- I. Cognitive : Emphasis upon the study of various kinds of knowledge in the cognition of the course's veracity, conception, procedures, outcomes, etc.
- II. Affective : Emphasis upon the study of various kinds of knowledge in the course's appeal, morals, attitude, conviction, values, etc.
- III. Psychomotor: Emphasis upon the study of the course's physical activity and technical manipulation.

No.	Teaching Objectives	objective methods
1	To equip student with basic management accounting knowledge, English text exercise practice and presentation skill, and the ability to coordinate with colleagues.	Cognitive

The correspondences of teaching objectives : core competences, essential virtues, teaching methods, and assessment

No.	Core Competences	Essential Virtues	Teaching Methods	Assessment
1	ABCD	1235	Lecture, Discussion	Testing, Discussion(including classroom and online), Report(including oral and written)

Course Schedule

Week	Date	Course Contents	Note
1	109/03/02 ~ 109/03/08	Managerial Accounting and Cost Concepts	
2	109/03/09 ~ 109/03/15	Chapter 1 continued	
3	109/03/16 ~ 109/03/22	Chapter 2 Cost-Volume-Profit Relationships	

4	109/03/23 ~ 109/03/29	Chapter 3 Job-Order Costing: □Calculating Unit Product Costs	
5	109/03/30 ~ 109/04/05	Chapter 4 Variable Costing and Segment Reporting: Tools for Management	
6	109/04/06 ~ 109/04/12	Chapter 5 Activity-Based Costing: □A Tool to Aid Decision Making	
7	109/04/13 ~ 109/04/19	Chapter 6 Differential Analysis: The Key to Decision Making	
8	109/04/20 ~ 109/04/26	Review	
9	109/04/27 ~ 109/05/03	Midterm Exam Week	
10	109/05/04 ~ 109/05/10	Chapter 7 Capital Budgeting Decisions	
11	109/05/11 ~ 109/05/17	Chapter 8 Master Budgeting	
12	109/05/18 ~ 109/05/24	Chapter 9 Flexible Budgets and □Performance Analysis	
13	109/05/25 ~ 109/05/31	Chapter 10 Standard Costs and Variances	
14	109/06/01 ~ 109/06/07	Chapter 11 Performance Measurement in Decentralized Organizations	
15	109/06/08 ~ 109/06/14	Chapter 11 Performance Measurement in Decentralized Organizations	
16	109/06/15 ~ 109/06/21	Review	
17	109/06/22 ~ 109/06/28	Final Exam Week (Date:109/6/18-109/6/24)	
18	109/06/29 ~ 109/07/05	Supplementary teaching: Review	
Requirement			
Teaching Facility	Computer		
Textbooks and Teaching Materials	Managerial Accounting for Managers, ,Eric W. Noreen,Peter C. Brewer,Ray H. Garrison, 5th edition, McGraw Hill Education (Hwa Tai Publishing, Tel: 0935-286-372)		
References	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.