

## Tamkang University Academic Year 109, 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"> <li>◆ General Course</li> <li>◆ Selective</li> <li>◆ One Semester</li> </ul>
Relevance to SDGs	SDG4 Quality education		
<b>Departmental Aim of Education</b>			
<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>			
<b>Subject Departmental core competences</b>			
<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>			
<b>Subject Schoolwide essential virtues</b>			
<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	110/02/22 ~ 110/02/28	Chapter 1 Managerial Accounting and Cost Concepts	
2	110/03/01 ~ 110/03/07	National Holiday	
3	110/03/08 ~ 110/03/14	Chapter 2 Job order costing: Calculating unit product costs	

4	110/03/15 ~ 110/03/21	Chapter 4 Process Costing	
5	110/03/22 ~ 110/03/28	Chapter 5 Cost-Volume-Profit Relationships	
6	110/03/29 ~ 110/04/04	Off campus learning	
7	110/04/05 ~ 110/04/11	National Holidays	
8	110/04/12 ~ 110/04/18	Chapter 6 Variable costing and segment reporting: Tools for management	
9	110/04/19 ~ 110/04/25	Review	
10	110/04/26 ~ 110/05/02	Midterm Exam Week	
11	110/05/03 ~ 110/05/09	Chapter 7 Activity-based costing: A tool to aid decision making	
12	110/05/10 ~ 110/05/16	Chapter 8 Master budgeting	
13	110/05/17 ~ 110/05/23	Chapter 9 Flexible budget and performance management	
14	110/05/24 ~ 110/05/30	Chapter 10 Standard costs and variances	
15	110/05/31 ~ 110/06/06	Chapter 11 Performance Measurement in Decentralized Organizations	
16	110/06/07 ~ 110/06/13	Review	
17	110/06/14 ~ 110/06/20	National Holidays	
18	110/06/21 ~ 110/06/27	Final Exam Week	
Requirement			
Teaching Facility	Computer		
Textbooks and Teaching Materials	Managerial Accounting, Garrison, Noreen, Brewer, 17th edition, (Hwa Tai Publishing, Tel: 0935-286-372)		McGraw Hill Education
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	<p>This syllabus may be uploaded at the website of Course Syllabus Management System at <a href="http://info.ais.tku.edu.tw/csp">http://info.ais.tku.edu.tw/csp</a> or through the link of Course Syllabus Upload posted on the home page of TKU Office of Academic Affairs at <a href="http://www.acad.tku.edu.tw/CS/main.php">http://www.acad.tku.edu.tw/CS/main.php</a> .</p> <p>※ <b>Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</b></p>
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