

Tamkang University Academic Year 110, 2nd Semester Course Syllabus

Course Title	MANAGEMENT ACCOUNTING	Instructor	LIN KU-JUN
Course Class	TLFBB3A DIVISION OF GLOBAL COMMERCE, DEPARTMENT OF INTERNATIONAL BUSINESS (ENGLISH-TAUGHT PROGRAM), 3A	Details	<ul style="list-style-type: none"> ◆ General Course ◆ Selective ◆ One Semester
Relevance to SDGs	SDG4 Quality education		
Departmental Aim of Education			
<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>			
Subject Departmental core competences			
<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>			
Subject Schoolwide essential virtues			
<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	111/02/21 ~ 111/02/25	Chapter 1 Managerial Accounting and Cost Concepts	
2	111/02/28 ~ 111/03/04	National Holiday	
3	111/03/07 ~ 111/03/11	Chapter 2 Job order costing: Calculating unit product costs	

4	111/03/14 ~ 111/03/18	Chapter 4 Process Costing	
5	111/03/21 ~ 111/03/25	Chapter 5 Cost-Volume-Profit Relationships	
6	111/03/28 ~ 111/04/01	Chapter 6 Variable costing and segment reporting: Tools for management	
7	111/04/04 ~ 111/04/08	National Holidays	
8	111/04/11 ~ 111/04/15	Chapter 7 Activity-based costing: A tool to aid decision making	
9	111/04/18 ~ 111/04/22	Review	
10	111/04/25 ~ 111/04/29	Midterm Exam Week	
11	111/05/02 ~ 111/05/06	Chapter 8 Master budgeting	
12	111/05/09 ~ 111/05/13	Chapter 9 Flexible budget and performance management	
13	111/05/16 ~ 111/05/20	Chapter 10 Standard costs and variances	
14	111/05/23 ~ 111/05/27	Chapter 11 Responsibility Accounting Systems	
15	111/05/30 ~ 111/06/03	Chapter 12 Strategic Performance Measurement	
16	111/06/06 ~ 111/06/10	Chapter 13 Differential Analysis: The Key to Decision Making	
17	111/06/13 ~ 111/06/17	Review	
18	111/06/20 ~ 111/06/24	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 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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