

Tamkang University Academic Year 114, 1st Semester Course Syllabus

Course Title	COST AND MANAGEMENT ACCOUNTING	Instructor	SHIH, YA-NAN			
Course Class	TLAXB3B DEPARTMENT OF ACCOUNTING, 3B	Details	<ul style="list-style-type: none"> ♦ General Course ♦ Required ♦ 1st Semester ♦ 4 Credits 			
Relevance to SDGs	SDG4 Quality education SDG8 Decent work and economic growth					
Departmental Aim of Education						
I. Become proficient at accounting skills. II. Enhance information system knowledge. III. Able to integrate multiple fields. IV. Uphold ethics & morality standards. V. Further humanity awareness. VI. Cultivate international perspective. VII. Develop macro-view of the future.						
Subject Departmental core competences						
A. Equip students with capability in professional accounting knowledge.(ratio:60.00) B. Equip students with capability in global mobility.(ratio:20.00) C. Social responsibility and professional ethics.(ratio:10.00) D. Communication, coordination and teamwork skills.(ratio:10.00)						
Subject Schoolwide essential virtues						
1. A global perspective. (ratio:15.00) 2. Information literacy. (ratio:20.00) 3. A vision for the future. (ratio:10.00) 4. Moral integrity. (ratio:20.00) 5. Independent thinking. (ratio:20.00) 6. A cheerful attitude and healthy lifestyle. (ratio:5.00) 7. A spirit of teamwork and dedication. (ratio:5.00)						

8. A sense of aesthetic appreciation. (ratio:5.00)

Course Introduction	<p>The Cost and Management Accounting course covers cost determination, control, and planning, and explores how to utilize cost information to support managerial decision-making. This course discusses topics in the context of diversity, digitalization, and globalization, with a focus on developing students' analytical skills while emphasizing the cultivation of ethical values and understanding the impact of behavior.</p>
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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	Pursue a profession in cost and management accounting.	Psychomotor
2	Foster managerial and analytical skills in cost management.	Cognitive
3	Foster managerial and analytical skills in cost management.	Cognitive

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

No.	Core Competences	Essential Virtues	Teaching Methods	Assessment
1	ABC	1278	Lecture, Discussion	Testing, Study Assignments, Discussion(including classroom and online)
2	AD	3456	Lecture, Discussion	Testing, Study Assignments, Discussion(including classroom and online)
3	AD	3456	Lecture, Discussion	Testing, Study Assignments, Discussion(including classroom and online)

Course Schedule			
Week	Date	Course Contents	Note
1	114/09/15 ~ 114/09/21	Introduction and CH 1 The Manager and Management Accounting	
2	114/09/22 ~ 114/09/28	CH 2 An Introduction to Cost Terms and Purposes	
3	114/09/29 ~ 114/10/05	CH4 Job Costing	9/29 Holiday for Teachers' Day
4	114/10/06 ~ 114/10/12	CH18 Process Costing	10/6 Mid-Autumn Festival Holiday
5	114/10/13 ~ 114/10/19	CH18 Process Costing	Unified Exam 1
6	114/10/20 ~ 114/10/26	CH19 Spoilage, Rework, and Scrap	
7	114/10/27 ~ 114/11/02	CH19 Spoilage, Rework, and Scrap	
8	114/11/03 ~ 114/11/09	CH 5 Activity-Based Costing and Activity-Based Management	
9	114/11/10 ~ 114/11/16	Midterm Exam	
10	114/11/17 ~ 114/11/23	CH16 Allocation of Support-Department Costs, Common Costs, and Revenues	
11	114/11/24 ~ 114/11/30	CH17 Cost Allocation: Joint Products and Byproducts	
12	114/12/01 ~ 114/12/07	CH6 Master Budget and Responsibility Accounting	
13	114/12/08 ~ 114/12/14	CH7 Flexible Budgets, Direct-Cost Variances, and Management Control	Unified Exam 2
14	114/12/15 ~ 114/12/21	CH7 Flexible Budgets, Direct-Cost Variances, and Management Control	
15	114/12/22 ~ 114/12/28	CH8 Flexible Budgets, Overhead Cost Variances, and Management Control	
16	114/12/29 ~ 115/01/04	CH8 Flexible Budgets, Overhead Cost Variances, and Management Control	
17	115/01/05 ~ 115/01/11	Final Exam	
18	115/01/12 ~ 115/01/18	Flexible Teaching Week for Teachers	
Key capabilities		self-directed learning International mobility	

Interdisciplinary	
Distinctive teaching	
Course Content	Logical Thinking Sustainability issue
Requirement	<p>(1) Prerequisite course: ADVANCED IN ACCOUNTING (minimum score of 40), and students must also enroll in the corresponding PRACTICE IN ACCOUNTING of the same section</p> <p>(2) Use of Authorized Textbooks: Please ensure that only authorized (legal) textbooks are used. Do not illegally reproduce or copy others' works to avoid violating copyright laws.</p> <p>(3) Active Participation in Discussion: Active participation and discussion in class are strongly encouraged. Interactive learning can help deepen everyone's understanding of the course material.</p> <p>(4) Class Preparation: Please bring your textbook to class, or use digital notes and electronic handouts to assist your learning. A calculator is required for practicing exercises. Do not use mobile phones or other digital devices during class to maintain classroom discipline.</p> <p>(5) Exam Attendance: Attendance is mandatory for all exams. If you need to request leave, please follow the official procedures. Unexcused absences or cheating will result in a score of zero.</p> <p>(6) Course Schedule Adjustment: The course schedule and content may be adjusted as needed based on students' learning progress and overall performance.</p>
Textbooks and Teaching Materials	Using teaching materials from other writers:Textbooks, Presentations
References	
Grading Policy	<p>◆ Attendance : 10.0 % ◆ Mark of Usual : 30.0 % ◆ Midterm Exam : 15.0 %</p> <p>◆ Final Exam : 15.0 %</p> <p>◆ Other (Two unified exams) : 30.0 %</p>
Note	<p>This syllabus may be uploaded at the website of Course Syllabus Management System at https://web2.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>※"Adhere to the concept of intellectual property rights" and "Do not illegally photocopy, download, or distribute." Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</p>