

Tamkang University Academic Year 114, 1st Semester Course Syllabus

Course Title	COST AND MANAGEMENT ACCOUNTING	Instructor	CHEN HUI-LING
Course Class	TLAXB3D DEPARTMENT OF ACCOUNTING, 3D	Details	◆ General Course ◆ Required ◆ 1st Semester ◆ 4 Credits
Relevance to SDGs	SDG4 Quality education		
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			
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. Commuication, 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	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>The correspondences between the course's instructional objectives and the cognitive, affective, and psychomotor objectives.</p> <p>Differentiate the various objective methods among the cognitive, affective and psychomotor domains of the course's instructional objectives.</p> <p>I. Cognitive : Emphasis upon the study of various kinds of knowledge in the cognition of the course's veracity, conception, procedures, outcomes, etc.</p> <p>II.Affective : Emphasis upon the study of various kinds of knowledge in the course's appeal, morals, attitude, conviction, values, etc.</p> <p>III.Psychomotor: Emphasis upon the study of the course's physical activity and technical manipulation.</p>				
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
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)
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	
4	114/10/06 ~ 114/10/12	CH18 Process Costing	
5	114/10/13 ~ 114/10/19	CH18 Process Costing	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 Week	
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	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 Week	
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. This course is offered in conjunction with the Cost and Management Accounting Practice course. Students must note that enrollment in this course requires concurrent registration in the Department of Accounting Class 3D Cost and Management Accounting Practice. The final grade for this course will be integrated with the grade from the practice course.(本課程搭配成本與管理會計習作課程。學生選課必須同步選3D的成本與管理會計習作。本課程成績會與習作課程成績同步計算)</p> <p>2. 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. Please bring your textbook to class, or use digital notes and electronic handouts to assist your learning. A calculator is required for practicing exercises.</p> <p>4. 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>5. The course schedule and content may be adjusted as needed based on students' learning progress and overall performance.</p> <p>6. Attendance will be taken every week. If you need to take leave, please submit the approved leave certificate in the following week's class.</p>
Textbooks and Teaching Materials	<p>Using teaching materials from other writers: Textbooks, Presentations</p> <p>Name of teaching materials: Datar, S. M. and Rajan, M. V. 2021. Horngren's Cost Accounting: Managerial Emphasis, 17th Ed. Pearson.</p>
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 (Exam1 and Exam2) : 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>