# 朝陽科技大學 091學年度第1學期教學大綱
# Cost and Managerial Accounting 成本及管理決策會計

| | | | |
|---|---|---|---|
| **當期課號** | 4321 | **Course Number** | 4321 |
| **授課教師** | 陳慶隆 | **Instructor** | CHEN,CHING LUNG |
| **中文課名** | 成本及管理決策會計 | **Course Name** | Cost and Managerial Accounting |
| **開課單位** | 會計系(二日)三A | **Department** | |
| **修習別** | 必修 | **Required/Elective** | Required |
| **學分數** | 3 | **Credits** | 3 |
| **課程目標** | 本課程係結合成本分析控制，管理決策與內部控制等管理機能，具體表現爲經營體制及應用方式的專業領域。內容包括：成本制度的介紹、預算、績效的評估長短期優關係決策等。 | **Objectives** | The central focus of this course is how cost/managerial accounting helps managers make better decisions. By way of basic concepts, analyses, uses, and procedures instead of procedures alone, we recognize costing accounting as a managerial tool for business strategy and implementation. This course prepare students for the rewards and challenges facing them in the professional cost accounting world both today and future. |
| **教材** | 上課講授爲主 帶領學生演練習題爲輔 | **Teaching Materials** | |
| **成績評量方式** | 期中考 30% 平時測驗 30% 期末考 30% 上課討論 10% | **Grading** | |
| **教師網頁** | _ | | |
| **教學內容** | 本課程係結合成本分析控制，管理決策與內部控制等管理機能，具體表現爲經營體制及應用方式的專業領域。內容包括：成本制度的介紹、預算、績效的評估長短期優關係決策等。 | **Syllabus** | |

尊重智慧財產權，請勿非法影印。