朝陽科技大學 091學年度第2學期教學大綱
Cost and Managerial Accounting 成本及管理決策會計

當期課號	2405	Course Number	2405
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(四日)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	課堂講授理論與應用 隨機抽點學生互動教學	Teaching Materials	Instruction of Theory and Application; Inspiration of Concepts.
成績評量方式	課堂上課情況 10% 小考 30% 期中考與期末考各30%	Grading	Performance in Class 10% Quiz 30% Middle Term Exam. 30% Final Exam. 30%
教師網頁	_		
教學內容	面臨經營環境的變革，成本與管理會計已跳脫傳統的範疇，在引進新觀念，新方法之下，如JIT，ABC，與策略性管理等，對成本與管理會計人員產生相當的衝擊。本課程經由傳統成本與管理決策會計的教授，加上新方法與觀念的介紹，企求對學生的管理決策能力的提升有幫助。	Syllabus	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.

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