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	2422	**Course Number**	2422
授課教師	彭譯葶	**Instructor**	PENG,YI TING
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B	**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	以課堂講授方式 輔以練習習作 配合實務講解	**Teaching Materials**	Discussion and illustration of selected items from end-of-chapter exercises and problems.
成績評量方式	期中考 30% 期末考 30% 平時小考 30% 課堂參與 10%	**Grading**	midterm 30% final exam 30% Quiz 40% participation 10%
教師網頁	_		
教學內容	教授成本的組成 計算及管理運用 了解管理階層面對的問題 如何提供有效資訊協助決策	**Syllabus**	Teaching students how cost accounting helps managers make better decisions by focusing on basic concepts, analyses, uses, and procedures instead of procedures.

尊重智慧財產權，請勿非法影印。