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	4300	**Course Number**	4300
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	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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