

朝陽科技大學 091學年度第2學期教學大綱
Managemet accounting 管理會計

當期課號	6337	Course Number	6337
授課教師	林國全	Instructor	LIN,KUOCHUAN GORDON
中文課名	管理會計	Course Name	Managemet accounting
開課單位	企業管理系(二進)四B	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	管理會計之基本架構的認識及了解	Objectives	Teaching students how cost accounting helps managers make better decisions by focusing on basic concepts, analyses, uses, and procedures instead of procedures.
教材	課堂教學	Teaching Materials	
成績評量方式	平時參與及出席 20% 期中考 40% 期末考 40%	Grading	
教師網頁	-		
教學內容	使學習者瞭解如何使用會計資訊來管理組織，熟諳成本之累積、計算與分攤之技能，以增進預算編製、績效評估等管理（規劃、控制）知識及經營決策之能力。	Syllabus	Managerial accounting provides key data to managers for planning and controlling, as well as for costing products, services, and customers. By studying both traditional and modern managerial accounting concepts and techniques, students are expected to understand and appreciate the role managerial accounting information plays in the managerial decision-making process.

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