

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

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| 當期課號 | 6757 | Course Number | 6757 |
| 授課教師 | 呂珮珊 | Instructor | LU, PEI SHAN |
| 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(二進)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，具體表現為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 | 1.課堂講解 2.習題及個案分析討論 3.實務探討 | Teaching Materials | Lecture Case study |
| 成績評量方式 | 期中考30% 期末考30% 小考及作業40% 約 6次(視情況調整) | Grading | Midterm:30% Final exam:30% Quiz and assignments: 40% |
| 教師網頁 | - | | |
| 教學內容 | 近年來因企業環境之改變，影響到成本會計與成本管理的觀念與應用，如日益著重如何提供有價值的服務或商品予客戶，管理者所需的為有效及有用的會計資訊以輔助其管理與決策分析；本學期將延續上學期的課程，針對管理及成本會計新議程加以探討。 | Syllabus | This semester will discuss some hot issues in management accounting. |

尊重智慧財產權，請勿非法影印。