朝陽科技大學 092學年度第1學期教學大綱
Cost accounting 成本會計

當期課號	1357	Course Number	1357
授課教師	孫斐君	Instructor	FEI,JYUN SUN
中文課名	成本會計	Course Name	Cost accounting
開課單位	工業工程與管理系(四日)三A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	成本會計乃運用財務會計之原理原則，記錄、分類、彙整及分析產品在產銷過程中的有關成本。同時爲了因應現代以成本分析作爲管理利器之趨勢，課程內容除了包含傳統成本計算制度與成本規劃控制分析工具外，並及於各項與新生產型態與技術相關的主題，如作業基礎成本制、全面品質管理與及時生產制度等。	Objectives	Cost accounting utilize the principles of financial accounting, to record, classify, summarize and analyze the costs of products during the processes of their productions and sales. The course covers traditional costing systems and techniques for cost planning, control and analysis, as well as topics related to modern production technologies, such as activity-based costing, total quality management, and just-in-time production system.
教材	教材內容介紹搭配實務case探討	Teaching Materials	The teaching point including of main content and case study
成績評量方式	作業及出席30%, 期中考35%,期末考35%	Grading	homework and class participation 30%, mid-exam 35%, final-exam 35%.
教師網頁			
教學內容	教授基本成本管理概念,主要成本會計制度,及基本入帳概念.	Syllabus	the basic concept of cost accounting and cost accounting system.

尊重智慧財產權，請勿非法影印。