朝陽科技大學 092學年度第1學期教學大綱
Managemet accounting 管理會計

當期課號	3178	Course Number	3178
授課教師	林淑玲	Instructor	LIN,SHU LIN
中文課名	管理會計	Course Name	Managemet accounting
開課單位	企業管理系(四進)四A	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	課堂及每章習題	Teaching Materials	Each chapter exercises of references
成績評量方式	期中考30%，期末考30%，平時成績40%	Grading	Midterm Test 30%, Final Comprehensive Test 30%, and Quiz 40%
教師網頁			
教學內容	任何一門學科均有其理論系統；複雜、難懂普遍爲修習會計學課程學子的共同印象。然而，各門課程只要能掌握其理論體系及主題架構，學習起來即可達到事半功倍之效果，管理會計學亦不例外。會計學是由一組觀念、定義及原則所共同構成的理論體系，用以評估會計實務、據以彙總、製成報表，供管理者使用；因此本課程主要之教學目的，乃在使同學經由對管理功能的認識，貫通會計理論體系，配合實務應用，藉以建立完整的管理會計觀念與架構。	Syllabus	Any scientific subject has its theory of system that may bring students of accounting course for sophistication or complicate. However, it is more efficiency that any subject for learning can be manipulated its theory of system and subject structure. None of example for accounting, it is a set of concepts, definitions, and principle that consist of the theory of system to evaluate accounting applications, collections, summaries, and forms. Hence, the purpose of instruction is to understand the principle of general accredited accounting for students who go through accounting theory of system, apply for accounting applications, and establish a complete of accounting concepts and structures.

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