朝陽科技大學 092學年度第2學期教學大綱
Managemet accounting 管理會計

當期課號	1295	**Course Number**	1295
授課教師	孫斐君	**Instructor**	FEI,JYUN SUN
中文課名	管理會計	**Course Name**	Managemet accounting
開課單位	工業工程與管理系(四日)二A	**Department**	
修習別	選修	**Required/Elective**	Elective
學分數	3	**Credits**	3
課程目標	管理會計之重點爲運用會計資料以提供管理者決策制定之有效資訊。其課程內容包括各種成本計算制度、成本規劃與控制、投資決策分析、預算以及訂價等。同時爲因應新生產型態與技術，課程內容亦包含作業基礎成本制、全面品質管理與及時生產制度等主題。	**Objectives**	The function of management accounting is to utilize the data from financial accounting to provide manager useful information for decision-making. The course covers: traditional costing systems, planing and control of cost, capital budgeting, budgeting and pricing, etc. Besides, to adapt to modern production technologies, the course also covers topics of activity-based costing, total quality management, and just-in-time production system.
教材	運用課本內容教授搭配實務CASE 討論	**Teaching Materials**	Teaching major content in required material companied with homework disscussion.
成績評量方式	期中考30%,期末考35%,報告10%,作業及出席25%	**Grading**	Mid-term Test 30%, Final Test 35%, Case Dissussion 10% and Homework & Class Participation 25%
教師網頁	_		
教學內容	教授成本管理基本概念,成本會計流程及成本管理模式	**Syllabus**	Teaching student the basic concept of cost management & accounting.

尊重智慧財產權，請勿非法影印。