

朝陽科技大學 093學年度第1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 | 3400 | Course Number | 3400 |
| 授課教師 | 彭譚葶 | Instructor | PENG, YI TING |
| 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(四進)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 | cost accounting creating value for management by Maher | Teaching Materials | |
| 成績評量方式 | 期中考 25% 期末考 25% 平時考 50% 課堂參與 10% | Grading | midterm 25% final 25% quizzes 50% participation 10% |
| 教師網頁 | - | | |
| 教學內容 | 成本的組成 計算及管理運用 了解管理階層面對的問題 如何提供有效資訊協助決策 | Syllabus | Teaching students how cost accounting helps managers make better decisions by focusing on basic concepts, analyses, uses, and procedures instead of procedures. |

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