朝陽科技大學 095學年度第1學期教學大綱
Cost Accounting 成本會計學

當期課號	1030	Course Number	1030
授課教師	黃君葆	Instructor	HUANG,CHUN PAO
中文課名	成本會計學	Course Name	Cost Accounting
開課單位	財務金融系(四日)一A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	介紹成本會計的流程，使學生熟悉各種成本制度，進而學習成本控制及差異分析的方法。	Objectives	This course includes the basic concept, procedures and the decision-oriented topics of cost accounting. The purpose of this course is to prepare students with the skills of cost planning and controlling. Students will learned how incorporate the concept of cost accounting into business strategic planning.
教材	Horngren, Cost Accounting 12th edition	Teaching Materials	
成績評量方式	小考二次40% 期中期末考共60%	Grading	quiz-40% Mid-term, Final--60%
教師網頁			
教學內容	學習1)製造業成本累積過程及計算與記錄的方法， 2)成本分析及控制。	Syllabus	The purposes of this course is to teach students with (1)the costing process in Manufacturing Industry, (2) cost control and analysis.

尊重智慧財產權，請勿非法影印。