# 朝陽科技大學 095學年度第1學期教學大綱
# Managemet accounting 管理會計

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| **當期課號** | 1116 | **Course Number** | 1116 |
| **授課教師** | 黃寶慧 | **Instructor** | HUANG,PAO HUI |
| **中文課名** | 管理會計 | **Course Name** | Managemet accounting |
| **開課單位** | 企業管理系(二日)四B | **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** | 講義與教科書 | **Teaching Materials** | |
| **成績評量方式** | 出席與作業佔0.4<br>期中佔0.3<br>期末佔0.3 | **Grading** | Homework 0.4<br>Midterm 0.3<br>Final exam 0.3 |
| **教師網頁** | | | |
| **教學內容** | 許多學生對於管理會計學僅有模糊不清的概念....而且有時候會有錯誤的認知。如果之前尚未研習過管理會計學，可能會有一些錯誤的想法而無法了解真相，修習本課程可以幫助你釐清觀念。此課程除了提供管理會計學理論介紹外，亦將其應用於真實的情境中，企圖藉由理論引導及眾多實例，逐步的帶領學生一窺管理會計學之堂奧。 | **Syllabus** | Many students have only vague ideas about the field of management accounting ...and sometimes incorrect ideas. If you have never studied macroeconomics before,you may have some misconceptions about what it is all about.This course dispeles<br>of these misconceptions. This course also provides an introduction to management accounting theory and how those principles are applied in the real world. I try to lead students, step-by-step, through each aspect of the theory and through each numerical example. |

尊重智慧財產權，請勿非法影印。