朝陽科技大學 095學年度第2學期教學大綱
Cost and Managerial Accounting 成本及管理決策會計

當期課號	1323	Course Number	1323
授課教師	彭譯葶	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(四日)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，具體表現爲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		Teaching Materials	Cost accounting,7th edit, Horgren
成績評量方式	平時小考40% 期中考25% 期末考25% 其他10%	Grading	quizs40% midterm exam25% final exam 25% other10%
教師網頁	_		
教學內容	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，具體表現爲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。	Syllabus	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.

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