朝陽科技大學 095學年度第2學期教學大綱
Managemet accounting 管理會計

當期課號	2234	Course Number	2234
授課教師	陳怜秀	Instructor	CHEN,LING HSIU
中文課名	管理會計	Course Name	Managemet accounting
開課單位	資訊管理系(四日)一A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	近年來因企業環境之改變，影響到成本會計與成本管理的觀念與應用，如日益著重如何提供有價值的服務或商品予客戶，管理者所需的爲有效及有用的會計資訊以輔助其管理與決策分析；本課程首先介紹基本成本會計觀念，說明如何提供會計資訊，協助管理者從事計劃、決策、及控制之管理功能，同時探討目前之管理會計議題，以了解管理會計實務之應用。	Objectives	This course will introduce how to deal wtih costs in the business and discuss some hot issues in management accounting.
教材	Morse, Davis and Hartgraves, Management Accounting-A Strategic Approach, 3th Edition(2003)	Teaching Materials	Morse, Davis and Hartgraves, Management Accounting-A Strategic Approach, 3th Edition(2003)
成績評量方式	1. 課堂討論(分組報告) 20% 2. 上課參與 20% 3. 期中考 30% 4. 期末考 30%	Grading	Group presentaion 20% Individual discussion 20% Mid-term 30% Final 30%
教師網頁			
教學內容	1：Management Accounting: A Tool For Decision Making 2 ：Activity Cost Analysis and Planning 3 ：Profitability Analysis and Planning 4 ：Contribution Analysis for Decision Making 5 ：Value Chain Analysis and Activity-Based Management 6 ：Inventory Valuation Approaches and Just-In-Time Inventory Management 7 ：Strategic Management of Capital Expenditure 8 ：Performance Assessment 9 ：Profitability Analysis of Strategic Segments	Syllabus	1：Management Accounting: A Tool For Decision Making 2 ：Activity Cost Analysis and Planning 3 ：Profitability Analysis and Planning 4 ：Contribution Analysis for Decision Making 5 ：Value Chain Analysis and Activity-Based Management 6 ：Inventory Valuation Approaches and Just-In-Time Inventory Management 7 ：Strategic Management of Capital Expenditure 8 ：Performance Assessment 9 ：Profitability Analysis of Strategic Segments

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