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	3287	**Course Number**	3287
授課教師	賴建文	**Instructor**	,
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B	**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	成本與管理會計 鄭丁旺 汪泱若 張錫惠 著 cost accounting by Hammer Carter and Usry	**Teaching Materials**	
成績評量方式	期中考30% 期末考30% 小考與課堂討論40%	**Grading**	midterm exam 30% final exam 30% quizzes and participations 40%
教師網頁	_		
教學內容	1.變動成本法 2.攸關成本分析 3.定價決策分析 4.資本預算 5.品質成本 6.分權化與績效評估 7.轉撥計價	**Syllabus**	1.variable costing 2.analysis of relevant cost 3.pricing 4.capatial budgeting 5.qlality cost 6.decentralization and performance measurememt 7.transfer pricung

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