朝陽科技大學 095學年度第2學期教學大綱
Advanced Managerial Accounting 高等管理會計

當期課號	7091	Course Number	7091
授課教師	林鳳麗	Instructor	LIN,FENG LI
中文課名	高等管理會計	Course Name	Advanced Managerial Accounting
開課單位	會計系碩士班一A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	藉由課程之講授、個案之討論及報告之習作，期使學生瞭解管理會計人員於企業組織中所扮演之角色，並進而對於近代管理會計系統之革新及其在實務上之運用有更深入之認識。	Objectives	Traditional management accounting has lost its relevance in the current competitive business environment. This course will provide the students with some insights on how to restore the relevance of management accounting in the overall success of organization. Particularly we will emphasize the linkage of management accounting with the firm"s strategy so that management accounting can be uses to improve the firm"s competitive advantages. For those students without basic managerial accounting knowledge, the textbook of Blocher, Chen and Lin is recommended be used with the required texbooks.
教材	Advanced Management Control Systems:Tax and Case,1998 R.S.Kaplan and A.A. Atkinson Prentice Hall	Teaching Materials	
成績評量方式	書面報告40%,口頭報告30%,學期考試30%	Grading	Report 30% Oral Presentation 30% Final Exam.30%
教師網頁			
教學內容	藉由課程之講授、個案之討論及報告之習作，期使學生瞭解管理會計人員於企業組織中所扮演之角色，並進而對於近代管理會計系統之革新及其在實務上之運用有更深入之認識。	Syllabus	Traditional management accounting has lost its relevance in the current competitive business environment. This course will provide the students with some insights on how to restore the relevance of management accounting in the overall success of organization. Particularly we will emphasize the linkage of management accounting with the firm's strategy so that management accounting can be uses to improve the firm's competitive advantages. For those students without basic managerial accounting knowledge, the textbook of Blocher, Chen and Lin is recommended be used with the required texbooks.

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