朝陽科技大學 096學年度第1學期教學大綱
Cost accounting 成本會計

當期課號	1543	Course Number	1543
授課教師	陳永文	Instructor	Chne,Y. W.
中文課名	成本會計	Course Name	Cost accounting
開課單位	工業工程與管理系(四日)二A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	成本會計乃運用財務會計之原理原則，記錄、分類、彙整及分析產品在產銷過程中的有關成本。同時爲了因應現代以成本分析作爲管理利器之趨勢，課程內容除了包含傳統成本計算制度與成本規劃控制分析工具外，並及於各項與新生產型態與技術相關的主題，如作業基礎成本制、全面品質管理與及時生產制度等。	Objectives	Cost accounting utilize the principles of financial accounting, to record, classify, summarize and analyze the costs of products during the processes of their productions and sales. The course covers traditional costing systems and techniques for cost planning, control and analysis, as well as topics related to modern production technologies, such as activity-based costing, total quality management, and just-in-time production system.
教材	Managerial Accounting 管理會計 Ronald W. Hilton	Teaching Materials	Managerial Accounting Ronald W. Hilton
成績評量方式	平時學習態度20% 出席率20% 期中30% 期末30%	Grading	annual grade 40% Mid-term 30% Final 30%
教師網頁	_		
教學內容	成本會計乃運用財務會計之原理原則，記錄、分類、彙整及分析產品在產銷過程中的有關成本。同時爲了因應現代以成本分析作爲管理利器之趨勢，課程內容除了包含傳統成本計算制度與成本規劃控制分析工具外，並及於各項與新生產型態與技術相關的主題，如作業基礎成本制、全面品質管理與及時生產制度等。	Syllabus	Cost accounting utilize the principles of financial accounting, to record, classify, summarize and analyze the costs of products during the processes of their productions and sales. The course covers traditional costing systems and techniques for cost planning, control and analysis, as well as topics related to modern production technologies, such as activity-based costing, total quality management, and just-in-time production system.

尊重智慧財產權，請勿非法影印。