朝陽科技大學 096學年度第1學期教學大綱
Seminar on Management Accounting 管理會計專題研討

當期課號	7094	Course Number	7094
授課教師	林鳳麗	Instructor	LIN,FENG LI
中文課名	管理會計專題研討	Course Name	Seminar on Management Accounting
開課單位	會計系碩士班二A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	以參加會計師考試與會計研究所考試之成本與管理會計相關主題爲上課內容，協助欲參加考試之同學複習與演練成本與管理會計課程的機會。	Objectives	By way of exercises and problems practicing, this course help students to prepare the CPA or other research/vocational test.
教材	Readings in Management Accounting,4th S.Mark Young , 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	
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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