

朝陽科技大學 096學年度第2學期教學大綱
Managerial Accounting 管理會計學

當期課號	1053	Course Number	1053
授課教師	黃君葆	Instructor	HUANG,CHUN PAO
中文課名	管理會計學	Course Name	Managerial Accounting
開課單位	財務金融系(四日)–A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	幫助學生了解製造業成本的流程，內容包含ABC成本，成本差異分析及分批分步成本制度等。	Objectives	This course is designed to prepare students with knowledge of cost flow in manufacturing company. The content includes introduction to ABC variance analysis, job costing and process costing systems.
教材	Cost Accounting, A managerial emphasis, 11th edition Authors: Horngren, Foster, Datar	Teaching Materials	
成績評量方式	四次考試平均成績 90% 平時成績 10%	Grading	The average of 4 test results, 90% Class Attendance, 10%
教師網頁	-		
教學內容	本課程目的在學習如何提供成本資料，以協助經理人員制定最適決策。 1. 存貨成本制度–變動成本制及全部成本制 2. 預算 3. 聯副產品成本分攤 4. 決策制定–攸關成本 5. 產品定價 6. 資本支出預算	Syllabus	The purpose of this course is to teach students how to prepare and organize cost accounting data to help management's decision making.

尊重智慧財產權，請勿非法影印。