朝陽科技大學 097學年度第2學期教學大綱
Managemet accounting 管理會計

當期課號	3095	Course Number	3095
授課教師	賴慧蓉	Instructor	Lai,Hui Jung
中文課名	管理會計	Course Name	Managemet accounting
開課單位	企業管理系(二進)四A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	管理會計之基本架構的認識及了解	Objectives	Teaching students how cost accounting helps managers make better decisions by focusing on basic concepts, analyses, uses, and procedures instead of procedures.
教材	管理會計概論(第四版) 作者：Peter C. Brewer/Ray H. Garrison /Eric W. Noreen著.林文洋 編譯,滄海書局	Teaching Materials	Introduction to Managerial Accounting,4e 作者：Peter C. Brewer/Ray H. Garrison /Eric W. Noreen著.林文洋 編譯,滄海書局
成績評量方式	出席與作業及隨堂小考佔0.4 期中佔0.3 期末佔0.3	Grading	Homework& Quiz 0.4 Midterm 0.3 Final exam 0.3
教師網頁			
教學內容	許多學生對於管理會計學僅有模糊不清的概念....而且有時候會有錯誤的認知。如果之前尚未研習過管理會計學，可能會有一些錯誤的想法而無法了解真相，修習本課程可以幫助你釐清觀念。此課程除了提供管理會計學理論介紹外，亦將其應用於真實的情境中，企圖藉由理論引導及眾多實例，逐步的帶領學生一窺管理會計學之堂奧。	Syllabus	Many students have only vague ideas about the field of management accounting ...and sometimes incorrect ideas. If you have never studied management accounting before,you may have some misconceptions about what it is all about.This course dispeles of these misconceptions. This course also provides an introduction to management accounting theory and how those principles are applied in the real world. I try to lead students, step-by-step, through each aspect of the theory and through each numerical example.

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