

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

<b>當期課號</b>	3146	<b>Course Number</b>	3146
<b>授課教師</b>	易倩慧	<b>Instructor</b>	YI,CHIEN HUI
<b>中文課名</b>	管理會計	<b>Course Name</b>	Managemet accounting
<b>開課單位</b>	企業管理系(二在)四B	<b>Department</b>	
<b>修習別</b>	必修	<b>Required/Elective</b>	Required
<b>學分數</b>	3	<b>Credits</b>	3
<b>課程目標</b>	管理會計之基本架構的認識及了解	<b>Objectives</b>	Teaching students how cost accounting helps managers make better decisions by focusing on basic concepts, analyses, uses, and procedures instead of procedures.
<b>教材</b>	成本與管理會計 陳敏齡著 華立出版股份有限公司。 Cost and Managerial Accounting	<b>Teaching Materials</b>	成本與管理會計 陳敏齡著 華立出版股份有限公司。 Cost and Managerial Accounting
<b>成績評量方式</b>	課堂參與與表現 30% 期中考 30% 期末報告 40%	<b>Grading</b>	Attending Class 30% Midterm exam 30% Final exam 40%
<b>教師網頁</b>	-		
<b>教學內容</b>	1.成本管理的基本概念 2.成本習性分析 3.成本分攤－傳統分攤方式 4.製造費用的分攤－作業基礎成本制 5.分步成本制度 6.標準成本差異分析 7.毛利分析 8.變動成本法 9.成本數量利潤分析 10.企業決策分析 11.資本支出分析 12.績效衡量及內部轉撥計價	<b>Syllabus</b>	Costing accounting is mainly applied on the cost of product because it is necessary for internal managerial pliocy and financial sheet to acculate the cost of sale;moreover,managerial accounting focus on planning, controlling ,elevating for the firm. Therefore, the course will combine costing and managerial accounting.

尊重智慧財產權，請勿非法影印。