朝陽科技大學 097學年度第2學期教學大綱
Advanced Managerial Accounting 高等管理會計

當期課號	7089	Course Number	7089
授課教師	許永聲	Instructor	Hsu,Yun Sheng
中文課名	高等管理會計	Course Name	Advanced Managerial Accounting
開課單位	會計系碩士班一A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	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。	Objectives	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.
教材	Accounting for Decision Making and Control (Zimmerman 5th edition)	Teaching Materials	Accounting for Decision Making and Control (Zimmerman 5th edition)
成績評量方式	Presentation and class participation 50% Term paper 50%	Grading	Presentation and class participation 50% Term paper 50%
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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