

朝陽科技大學 098學年度第2學期教學大綱  
Managerial Accounting 管理會計學

當期課號	1032	Course Number	1032
授課教師	王雅施	Instructor	
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	1. Managerial Accounting, 作者：Ronald W. Hiltion, 出版書局：華泰(國際7版) 2. 鄭丁旺、汪泱若、張錫惠合著 成本與管理會計(自行出版)	Teaching Materials	1. Managerial Accounting, 作者：Ronald W. Hiltion, 出版書局：華泰(國際7版)
成績評量方式	期中考 30% 期末考 30% 作業 20% 平時考 20%	Grading	middle exam. 30% final exam. 30% homework 20% normal test 20%
教師網頁	-		
教學內容	<p>壹、規畫、控制及成本管理系統</p> <ol style="list-style-type: none"> <li>1. 作業分析、成本習性與成本估計</li> <li>2. 成本－數量－利潤分析</li> <li>3. 利潤規畫、作業基礎預算制度</li> <li>4. 利潤差異分析與生產力衡量</li> <li>5. 標準成本法、營運績效衡量與平衡計分卡</li> <li>6. 責任會計與轉撥計價</li> </ol> <p>貳、在決策制訂上運用會計資訊</p> <ol style="list-style-type: none"> <li>1. 攸關成本與效益</li> <li>2. 訂價決策</li> <li>3. 資本支出決策</li> </ol> <p>參、</p> <ol style="list-style-type: none"> <li>1. 新製造環境會計</li> <li>2. 策略性管理會計</li> </ol>	Syllabus	<p>PLANNING, CONTROL, AND COST MANAGEMENT SYSTEMS</p> <ol style="list-style-type: none"> <li>1. Activity Analysis, Cost Behavior, and Cost Estimation</li> <li>2. Cost-Volume-Profit Analysis</li> <li>3. Profit Planning, Activity-Based Budgeting</li> <li>4. profit variance analysis and measurement of productivity</li> <li>5. Standard Costing, Operational Performance Measures and the Balanced Scorecard</li> <li>6. Responsibility Accounting, and Transfer Pricing</li> </ol> <p>SELECTED TOPICS FOR FURTHER STUDY</p> <ol style="list-style-type: none"> <li>1. Relevant Costs and Benefits</li> <li>2. Pricing Decisions</li> <li>3. Capital Expenditure Decisions</li> </ol> <ol style="list-style-type: none"> <li>1. new manufacturing environmental accounting</li> <li>2. strategic managerial accounting</li> </ol>

尊重智慧財產權，請勿非法影印。