# 朝陽科技大學 098學年度第2學期教學大綱
# Managemet accounting 管理會計

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| **當期課號** | 3157 | **Course Number** | 3157 |
| **授課教師** | 易倩慧 | **Instructor** | YI,CHIEN HUI |
| **中文課名** | 管理會計 | **Course Name** | Managemet accounting |
| **開課單位** | 企業管理系(二在)四B | **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** | 成本與管理會計 陳敏齡著 華立出版股份有限公司。<br>Cost and Managerial Accounting | **Teaching Materials** | 成本與管理會計 陳敏齡著 華立出版股份有限公司。<br>Cost and Managerial Accounting |
| **成績評量方式** | 課堂參與與表現 30%<br>期中考 30%<br>期末考 40% | **Grading** | Attending Class 30%<br>Midterm exam 30%<br>Final exam 40% |
| **教師網頁** | _ | | |
| **教學內容** | 1.成本管理的基本概念<br>2.成本習性分析<br>3.成本分攤－傳統分攤方式<br>4.製造費用的分攤－作業基礎成本制<br>5.分步成本制度<br>6.標準成本差異分析<br>7.毛利分析<br>8.變動成本法<br>9.成本數量利潤分析<br>10企業決策分析<br>11.資本支出分析<br>12績效衡量及內部轉撥計價 | **Syllabus** | 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 conbine costing and managerial accounting. |

尊重智慧財產權，請勿非法影印。