# 朝陽科技大學 099學年度第2學期教學大綱
# Cost and Managerial Accounting 成本及管理決策會計

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| 當期課號 | 1326 | Course Number | 1326 |
| 授課教師 | 呂珮珊 | Instructor | LU,PEI SHAN |
| 中文課名 | 成本及管理決策會計 | Course Name | Cost and Managerial Accounting |
| 開課單位 | 會計系(四日)三B | Department | |
| 修習別 | 必修 | Required/Elective | Required |
| 學分數 | 3 | Credits | 3 |
| 課程目標 | 本課程係結合成本分析控制，管理決策與內部控制等管理機能，具體表現爲經營體制及應用方式的專業領域。內容包括：成本制度的介紹、預算、績效的評估長短期優關係決策等。 | Objectives | The central focus of this course is how cost/managerial accounting helps managers make better decisions. By way of basic concepts, analyses, uses, and procedures instead of procedures alone, we recognize costing accounting as a managerial tool for business strategy and implementation. This course prepare students for the rewards and challenges facing them in the professional cost accounting world both today and future. |
| 教材 | Cost accounting,13th edit, Horngren | Teaching Materials | Cost accounting,13th edit, Horngren |
| 成績評量方式 | 平時小考及課堂參予40% 期中考25% 期末考25% | Grading | quizs& particijperation 40%, midterm exam25%, final exam 25% |
| 教師網頁 | _ | | |
| 教學內容 | 本課程係結合成本分析控制，管理決策與內部控制等管理機能，具體表現爲經營體制及應用方式的專業領域。內容包括：成本制度的介紹、預算、績效的評估長短期優關係決策等。 | Syllabus | The central focus of this course is how cost/managerial accounting helps managers make better decisions. By way of basic concepts, analyses, uses, and procedures instead of procedures alone, we recognize costing accounting as a managerial tool for business strategy and implementation. This course prepare students for the rewards and challenges facing them in the professional cost accounting world both today and future. |

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