

南台科技大學 95 學年度第 1 學期課程資訊

課程名稱	成本會計學（一）
課程編碼	A0D06401
系所代碼	A
開課班級	四技會資三甲
開課教師	葉誌崇
學分	3.0
時數	4
上課節次地點	二 2 3 三 2 3 教室 T0312
必選修	必修
課程概述	<p>(1) Accounting information 對管理當局的貢獻</p> <p>(a) Scorecard</p> <p>(b) Attention-directing</p> <p>(c) Problem-solving</p> <p>(2) Tools for planning and control</p> <p>(3) Cost information for decisions</p> <p>(4) Quality and JIT</p> <p>(5) Investment decisions and management control systems</p>
課程目標	<p>(1) Accounting information 對管理當局的貢獻</p> <p>(a) Scorecard</p> <p>(b) Attention-directing</p> <p>(c) Problem-solving</p> <p>(2) Tools for planning and control</p> <p>(3) Cost information for decisions</p> <p>(4) Quality and JIT</p> <p>(5) Investment decisions and management control systems</p>
課程大綱	
英文大綱	<p>Ch.2 : An Introduction To Cost Terms & Purposes (Carter 的第二章及 Horngren 的第二章)</p> <p>Ch.4 與 Ch.5 : 分批成本制度</p> <p>Ch.4 (Horngren)</p> <p>Ch.6 : 分步成本制</p> <p>Ch.17 , 18 (Horngren)</p> <p>Ch.8 : Costing By-Products & Joint Products</p>

	<p>Hornrgren11/e Ch. 16 : Cost Allocation : Joint Products</p> <p>Ch.9 : Materials : Controlling, Costing, and Planning</p> <p>Ch.20 : Inventory Management , JIT , and Back flush (Hornrgren11/e)</p> <p>Ch.10 : JIT & Back-flushing</p> <p>Ch.20 : Inventory Management, JIT & Back-flushing (Hornrgren, 11/e)</p> <p>Ch.11 : Labor : Controlling and Accounting for Costs</p> <p>Ch.10 : Hornrgren 11/e pp.339-342</p> <p>Ch.12、Ch.13 : Factory Overhead</p> <p>Hornrgren11/e Ch.8 Flexible Budget, Variance, and Management Control</p> <p>Ch.14 : Activity-Based Costing and Activity-Based Management</p> <p>Ch.5 (Hornrgren , 11/e)</p> <p>Ch.15 : Comprehensive Budgeting (Crowningshield)</p> <p>Ch. 6 : Master Budget & Responsibility Accounting (Hornrgren)</p> <p>Ch.18 : Standard Cost System</p> <p>Ch.19: Decision Making Cost (Crowningshield)</p> <p>Ch.7 : Flexible Budgets , Variance & Management Control (Hornrgren 11/e)</p> <p>Ch.20 Direct Costing, CVP Analysis</p> <p>Ch.3 CVP Analysis (Hornrgren)</p> <p>Ch.10 Determining How Costs Behave (Hornrgren)</p> <p>Ch.21 Capital Budgeting and Cost Analysis (Hornrgren)</p> <p>Ch.3 Economic Evaluation of Capital Expenditure (Carter12/e)</p> <p>Ch.22 Planning for Capital Expenditures</p> <p>Ch.22 Management Control Systems, Transfer Pricing (Hornrgren 11/e)</p> <p>Ch.13 : Balanced Scorecard (Hornrgren)</p>
教學方式	課堂講授,
評量方法	自行設計測驗, 課堂討論, 課程參與度(出席率),
指定用書	Cost Accounting 13/e, Dame Publishing Co., (華泰書局代理)
參考書籍	(1) Charles T. Hornrgren, Srikant M. Datar and George Foster 2006 12/e Cost Accounting a Managerial Emphasis, Prentice Hall Co (新月書局代理)

	(2) 葉誌崇編著 成本會計 (2006 年九月) (3) 鄭丁旺、汪泱若、張錫惠合著 成本與管理會計 (自行出版)
先修科目	
教學資源	
注意事項	
全程外語授課	
授課語言 1	
授課語言 2	
輔導考照 1	
輔導考照 2	