

# 南台科技大學 95 學年度第 1 學期課程資訊

課程名稱	高等管理會計學
課程編碼	A0M01401
系所代碼	A
開課班級	碩研會資二甲
開課教師	莊秋蓮
學分	3.0
時數	3
上課節次地點	二 2 3 4 教室 L502
必選修	選修
課程概述	Advanced Managerial Accounting: An Understanding at various tools used to assist in the planning, control, performance evaluation, and decision-making activities of managers.
課程目標	The goal of this course: to develop in students a Knowledge and Understanding of the Application of Management Accounting Control and Decision Making Techniques which will enable them to Communicate effectively as Accountants and Managers.
課程大綱	
英文大綱	<p>9 月 19 日 CH. 1 Introduction</p> <p>9 月 26 日 CH. 2 Cost management concepts</p> <p style="padding-left: 40px;">CH. 3 Product Costing</p> <p style="padding-left: 80px;">Ethical Dilemma Case 1: discussion</p> <p>10 月 3 日 CH. 4 Process Costing</p> <p style="padding-left: 40px;">Ethical Dilemma Case 2: discussion</p> <p>10 月 10 日 Holiday No class</p> <p>10 月 17 日 CH. 5 Activity-Based Costing</p> <p style="padding-left: 40px;">Case discussion</p> <p>10 月 24 日 CH.6 Activity-Based Management</p> <p style="padding-left: 40px;">1. Case presentation &amp; discussion</p> <p>10 月 31 日 CH. Activity Analysis, Cost Behavior</p> <p style="padding-left: 40px;">2. Case presentation &amp; discussion</p> <p>11 月 7 日 CH. 8 Cost-Volume-Profit Analysis</p> <p style="padding-left: 40px;">3. Case presentation &amp; discussion</p> <p>11 月 14 日 Midterm</p> <p>11 月 21 日 CH. 9 Profit Planning, Activity-Based Budgeting</p> <p style="padding-left: 40px;">4. Case Presentation &amp; discussion</p> <p>11 月 28 日 CH. 10 Standard Costing, Operational Performance Measure, Balanced Scorecard</p>

	<p>5. Case Presentation &amp; discussion  12月5日 CH. 11 Flexible Budgeting  6. Case Presentation &amp; discussion  12月12日 CH. 12 Responsibility Accounting &amp; Quality Control  7. Case Presentation &amp; discussion  12月19日 CH. 13 Investment Centers &amp; Transfer Pricing  8. Case Presentation &amp; discussion  12月26日 CH. 14 Decision Making  1月2日 CH. 15 Target Costing  1月9日 CH. 16 Capital Expenditure Decision  1/16 Final</p>
<b>教學方式</b>	課堂講授, 分組討論, 口頭報告,
<b>評量方法</b>	自行設計測驗, 作業/習題練習, 口頭報告, 課堂討論, 課程參與度(出席率),
<b>指定用書</b>	1. Advanced Management Accounting 3rd Edition 2. Ronald W. Hilton
<b>參考書籍</b>	
<b>先修科目</b>	This course assumes all students are competent in both financial and managerial accounting concepts.
<b>教學資源</b>	
<b>注意事項</b>	Office: T1105 Telephone: 2533131 ext. 8305
<b>全程外語授課</b>	
<b>授課語言 1</b>	
<b>授課語言 2</b>	
<b>輔導考照 1</b>	
<b>輔導考照 2</b>	