

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	A0N00301
系所代碼	A
開課班級	夜二技會資三甲
開課教師	毛治文
學分	4.0
時數	4
上課節次地點	二 11 12 13 14 教室 T0213
必選修	必修
課程概述	
課程目標	Accounting provides information managers need when making decisions. Financial accounting provides information to external managers while modern cost accounting yields insights into what managers and accountants do within an organization. We describe how management accountants provide financial and nonfinancial information to help managers decide how best to deal with challenges and opportunities.
課程大綱	
英文大綱	<p>CHAPTER 1:THE ACCOUNTANT’S ROLE IN THE ORGANIZATION</p> <p>CHAPTER 2:AN INTRODUCTION TO COST TERMS AND PURPOSES</p> <p>CHAPTER 3:COST-VOLUME-PROFIT ANALYSIS Chapter 3 presents the cost-volume-profit (CVP) analysis model.</p> <p>CHAPTER 4:JOB COSTING Chapter 4 describes the basics of a costing system by illustrating a normal job-costing system.</p> <p>CHAPTER 5:ACTIVITY-BASED COSTING AND ACTIVITY-BASED MANAGEMENT Chapter 5 emphasizes the allocation of indirect costs within a costing system. Companies need to accurately measure resources used in producing different products and providing different services. Tracing costs in an economically feasible way to products and services is not the difficult part of assigning costs. Allocating indirect costs provides the challenge. Companies produce an increasing variety of products and services and have ever-increasing amounts of indirect costs to allocate to them. A costing system provides managers with information</p>

	<p>for many different purposes, with one important purpose, accurate costs of products or services.</p> <p>CHAPTER 6:MASTER BUDGET AND RESPONSIBILITY ACCOUNTING</p> <p>CHAPTER 7、8:FLEXIBLE BUDGETS, VARIANCES,AND MANAGEMENT CONTROL</p> <p>Chapter 7、8 illustrates specific tools used by accountants for providing managers information for improved decision making. The tool developed from the assumptions and use of cost behavior in relation to volume found in cost-volume-profit analysis is that of the flexible budget.</p>
教學方式	課堂講授, 分組討論, 口頭報告,
評量方法	自行設計測驗, 作業/習題練習, 實作評量, 口頭報告, 課堂討論, 課程參與度(出席率),
指定用書	Cost Accounting (12th Edition)
參考書籍	Matz/Usry: Cost Accounting . Southwestern, 1994.
先修科目	已修習過初會者為佳
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	