

# 南台科技大學 95 學年度第 1 學期課程資訊

課程名稱	管理會計學
課程編碼	A0N01001
系所代碼	A
開課班級	夜二技會資四甲
開課教師	林尹淑
學分	4.0
時數	4
上課節次地點	四 11 12 13 14 教室 T0307
必選修	必修
課程概述	1、Obtaining information for planning and control and performance evaluation. 2、Analyzing the relevant information for making decisions.
課程目標	1、Obtaining information for planning and control and performance evaluation. 2、Analyzing the relevant information for making decisions.
課程大綱	
英文大綱	1、Managerial Accounting：An overview. 2、Activity-Based Costing and cost management systems. 3、Activity-Based Management and the new manufacturing environment. 4、Investment centers and transfer pricing. 5、Quality, Time, and the theory of constraints. 6、Inventory management, Just-in-Time, and Backflush Costing. 7、Performance measurement, and multinational considerations.
教學方式	課堂講授,
評量方法	自行設計測驗, 作業／習題練習, 課堂討論, 課程參與度(出席率),
指定用書	Managerial Accounting.
參考書籍	Cost Accounting – A Managerial Emphasis, 12th ed. Horngren / Datar / Foster 東華書局、新月書局
先修科目	Financial Accounting is required.
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	