

南台科技大學 98 學年度第 2 期課程資訊

課程名稱	管理會計
課程編碼	7ZM02101
系所代碼	07
開課班級	碩研企管一甲 碩企管國際一甲
開課教師	林憶樺
學分	3.0
時數	3
上課節次地點	四 2 3 4 教室 S303
必選修	必修
課程概述	This course includes reading from the textbook, assigned problems, and case discussion questions.
課程目標	This course focuses on the use of accounting data in the management of an organization.
課程大綱	<p>CPA PART.I FUNDAMENTALS AND COST-ACCUMULATIONS SYSTEMS</p> <p>Ch.1 The Changing Role of Managerial Accounting in a Dynamic Business Environment</p> <p>Ch.2 Basic Cost Management Concepts and Accounting for Mass Customization Operations</p> <p>Ch.3 Product Costing and Cost Accumulation in a Batch Production Environment</p> <p>Ch.4 Process Costing and Hybrid Product-Costing Systems</p> <p>PART.II COST MANAGEMENT SYSTEMS, ACTIVITY-BASED COSTING, AND ACTIVITY-BASED MANAGEMENT</p> <p>Ch.5 Activity-Based Costing</p> <p>Ch.6 Activity-Based Management and Cost Management Tools</p> <p>PART.III PLANNING, CONTROL, AND COST MANAGEMENT SYSTEMS</p> <p>Ch.7 Activity Analysis, Cost Behavior, and Cost Estimation</p> <p>Ch.8 Cost-Volume-Profit Analysis</p> <p>Ch.9 Profit Planning, Activity-Based Budgeting, and e-Budgeting</p> <p>Ch.10 Standard Costing, Operational Performance Measures and the Balanced Scorecard</p> <p>Ch.11 Flexible Budgeting and the Management of Overhead and Support Activity Costs</p> <p>Ch.12 Responsibility Accounting, Quality Control and Environmental Cost Management</p> <p>Ch.13 Investment Centers and Transfer Pricing</p>

英文大綱	<p>PART.I FUNDAMENTALS AND COST-ACCUMULATIONS SYSTEMS</p> <p>Ch.1 The Changing Role of Managerial Accounting in a Dynamic Business Environment</p> <p>Ch.2 Basic Cost Management Concepts and Accounting for Mass Customization Operations</p> <p>Ch.3 Product Costing and Cost Accumulation in a Batch Production Environment</p> <p>Ch.4 Process Costing and Hybrid Product-Costing Systems</p> <p>PART.II COST MANAGEMENT SYSTEMS, ACTIVITY-BASED COSTING, AND ACTIVITY-BASED MANAGEMENT</p> <p>Ch.5 Activity-Based Costing</p> <p>Ch.6 Activity-Based Management and Cost Management Tools</p> <p>PART.III PLANNING, CONTROL, AND COST MANAGEMENT SYSTEMS</p> <p>Ch.7 Activity Analysis, Cost Behavior, and Cost Estimation</p> <p>Ch.8 Cost-Volume-Profit Analysis</p> <p>Ch.9 Profit Planning, Activity-Based Budgeting, and e-Budgeting</p> <p>Ch.10 Standard Costing, Operational Performance Measures and the Balanced Scorecard</p> <p>Ch.11 Flexible Budgeting and the Management of Overhead and Support Activity Costs</p> <p>Ch.12 Responsibility Accounting, Quality Control and Environmental Cost Management</p> <p>Ch.13 Investment Centers and Transfer Pricing</p>
教學方式	課堂教授,分組討論,口頭報告,專題演講,
評量方法	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),
指定用書	Managerial Accounting
參考書籍	Ronald W. Hilton. Managerial Accounting, 8th Edition, McGraw-Hill, 2008.
先修科目	Accounting Open-mind Open-eye
教學資源	教學網頁資訊, 投影片
注意事項	
全程外語授課	1
授課語言 1	英語
授課語言 2	
輔導考照 1	CPA
輔導考照 2	

