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|      | <p>(4) 零存貨生產與及時存貨管理 Zero Inventory Production &amp; Just in Time Management (第 4 組報告 12 月 6 日, 2008 年) (評論: 第 8 組)<br/>Chapter 9 – Capital Budgeting and Other Long-Run Decisions</p> <p>(5) 資本支出方案的抉擇 (第 5 組報告 12 月 6 日, 2008 年) (評論: 第 1 組)<br/>Chapter 10 – Budgetary Planning and Control</p> <p>(0) 預算控制 (第 0 組報告 月 日, 2008 年) (評論: 第 0 組)<br/>Chapter 11 – Standard Costs and Variance Analysis</p> <p>Chapter 12 – Decentralization and Performance Evaluation</p> <p>(6) 分權化、責任中心與轉撥計價 (第 6 組報告 12 月 20 日, 2008 年) (評論: 第 2 組)<br/>Chapter 13 – Analyzing Financial Statements: A Managerial Perspective</p> <p>(7) 平衡計分卡與策略地圖 Balanced Scorecard &amp; Strategy Maps (第 7 組報告 12 月 20 日, 2008 年) (評論: 第 3 組)<br/>Chapter 23 - Performance Measurement, Compensation, and Multinational Considerations (Horngren, Cost Accounting 12/e 2006) (pp759-764, pp791-813)</p> <p>(8) 管理控制制度、績效衡量與獎酬 (Management Control Systems, Performance Measurement, and Compensation (第 8 組報告 1 月 3 日, 2009 年) (評論: 第 4 組)</p> |
| 英文大綱 | <p>Course Description:</p> <p>An advanced study of the concepts and techniques used by management accountants to assist decision-makers within organizations. More in-depth, real-world scenarios will be discussed including CVP Analysis, Variable Costing, Cost Allocation and Activity-Based Costing, The use of Cost Information in Management Decision Making, Pricing Decisions, Analyzing Customer profitability, and Activity-Based Pricing, Just-in-Time Inventory Management, Capital Budgeting and other Long-Run Decisions, Budgetary Planning and Control, Standard Costs and Variance Analysis, Decentralization and Performance Evaluation, Analyzing Financial Statements: a Managerial Perspective, and Balanced Scorecard &amp; Strategy Maps. Students will be introduced to methods currently being used by global businesses, including service firms and Manufacturers.</p>   |
| 教學方式 |  |
| 評量方法 |  |
| 指定用書 |  |
| 參考書籍 |  |
| 先修科目 |  |
| 教學資源 |  |

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| 注意事項   |                            |
| 全程外語授課 | 0                          |
| 授課語言 1 | 華語                         |
| 授課語言 2 |                            |
| 輔導考照 1 | 高考會計師考試 (CPA)              |
| 輔導考照 2 | 高考會計審計人員考試, 內部稽核師考試考試(CIA) |