南台科技大學 103 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	A0M00601	
系所代碼	0A	
開課班級	碩研會資二甲	
開課教師	薛健宏	
學分	3.0	
時數	3	
上課節次地點	- 2 3 4 教室 L502	
必選修	必修	
課程概述	The mission of Master of Accounting Science(MAS) is to offer students a	
	platform for the lifetime study and to educate them to become professional leaders	
	with international vision, innovation, and ability to solve problems pragmatically.	
	General Prog	
課程目標	授課目標:讓修過本課程的學生獲得下列 5 個觀念:	
	(1) Tools for Planning and Control	
	(2) Cost Information for Decisions	
	(3) Financial and Non-financial Performance Measurement	
	(4) Quality and Just in Time	
	(5) Strategic Investment Decision and Management Control Systems	
課程大綱	課程綱要、進度及參考書目 Management Accounting (STUT) Fall 2008	
	Chapter 1 – Management Accounting in the Information Age	
	How Successful Business are Creating Wealth in the New	
	Economy	
	Chapter 2 - Chapter 3 – Job-Order Costing and Process Costing	
	Chapter 4 – Cost-Volume-Profit Analysis	
	Chapter 5 – Variable Costing	
	(1) 損益兩平分析及成本數量利潤分析 (第1組報告10月25日,2008年)(評	
	論: 第5組)	
	Chapter 6 – Cost Allocation and Activity-Based Costing	
	Chapter 8- Pricing Decisions, Analyzing Customer Profit Ability, and	
	Activity-Based Pricing	
	(3) 價值鏈分析、作業基礎成本制度及作業礎管理 ABC & Activity-Based	
	Management	
	(第3組報告11月22日,2008年)(評論:第7組)	
	Chapter 7 The Use of Cost Information in Management Decision Making	
	(2) 決策管理會計 (第2組報告11月8日,2008年)(評論:第6組)	

	(4) 零存貨生產與及時存貨管理 Zero Inventory Production & Just in Time
	Management (第 4 組報告 12 月 6 日, 2008 年) (評論: 第 8 組)
	Chapter 9 – Capital Budgeting and Other Long-Run Decisions
	(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)
	Chapter 10 – Budgetary Planning and Control
	(0) 預算控制 (第0組報告 月 日,2008年) (評論: 第0組)
	Chapter 11 – Standard Costs and Variance Analysis
	Chapter 12 – Decentralization and Performance Evaluation
	(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)
	Chapter 13 – Analyzing Financial Statements: A Managerial Perspective
	(7) 平衡計分卡與策略地圖 Balanced Scorecard & Strategy Maps
	(第7組報告12月20日,2008年)(評論: 第3組)
	Chapter 23 - Performance Measurement, Compensation, and Multinational
	Considerations (Horngren, Cost Accounting 12/e 2006) (pp759-764, pp791-813)
	(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)
	(B1 pm· Na , WT)
英文大綱	Comma Descriptions
エススノグ	Course Description:
プス人へ何問	Course Description: An advanced study of the concepts and techniques used by management
	An advanced study of the concepts and techniques used by management
一大人/ (物型	An advanced study of the concepts and techniques used by management accountants to assist decision-makers within organizations. More in-depth,
一大人/ (初刊	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,
	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
一大人/(物型	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
一大人 人物型	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,
大文/ (物型	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
一大人 (河叫	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
大文/ (物型	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
一大人 /(河叫	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 & Strategy Maps. Students will be introduced to methods
ベベノへ物型	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 & Strategy Maps. Students will be introduced to methods currently being used by global businesses, including service firms and
一大人人何叫	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 & Strategy Maps. Students will be introduced to methods
教學方式	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 & Strategy Maps. Students will be introduced to methods currently being used by global businesses, including service firms and
	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 & Strategy Maps. Students will be introduced to methods currently being used by global businesses, including service firms and
教學方式	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 & Strategy Maps. Students will be introduced to methods currently being used by global businesses, including service firms and
教學方式 評量方法	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 & Strategy Maps. Students will be introduced to methods currently being used by global businesses, including service firms and
教學方式 評量方法 指定用書	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 & Strategy Maps. Students will be introduced to methods currently being used by global businesses, including service firms and

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)