

南台科技大學 103 學年度第 1 學期課程資訊

課程名稱	管理會計
課程編碼	W0Q01601
系所代碼	0W
開課班級	高企碩士班一甲
開課教師	蔡宗益 吳聰皓
學分	3.0
時數	3
上課節次地點	六 2 3 4 教室 E0604
必選修	必修
課程概述	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-B
課程目標	讓修過本課程的高階主管獲得下列 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	Chapter 1 – Management Accounting in the Information Age Chapter 13 – Analyzing Financial Statements: A Managerial Perspective 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 4 月 10 日, 2010 年) (評論: 第 4 組) Chapter 7 The Use of Cost Information in Management Decision Making (2) 決策管理會計 (第 2 組報告 4 月 24 日, 2010 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基礎管理 (第 3 組報告 5 月 8 日, 2010 年) (評論: 第 6 組) (4) 零存貨生產與及時存貨管理 (第 4 組報告 5 月 22 日, 2010 年) (評論: 第 1 組) Chapter 9 – Capital Budgeting and Other Long-Run Decisions

	<p>(5) 資本支出方案的抉擇 (第 5 組報告 5 月 22 日, 2010 年) (評論: 第 2 組) Chapter10 – Budgetary Planning and Control () 預算控制(第 組報告 月 日, 年)(評論: 第 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 6 月 5 日, 2010 年) (評論: 第 3 組) Chapter 12 pp. 476-481 – Decentralization and Performance Evaluation () 平衡計分卡與策略地圖 Balanced Scorecard & Strategy Maps (第 組報告 月 日, 年)(評論:第 組) Chapter 13 – Analyzing Financial Statements: A Managerial Perspective Chapter 23 - Performance Measurement, Compensation, and Multinational Considerations (Horngren, Cost Accounting 12/e 2006) (pp759-764, pp791-813) 管理控制制度、績效衡量與獎酬 期末考時間 : 6 月 19 日, 2010 年 (約 180 分鐘) E606 教室</p>
英文大綱	<p>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 Chapter 6 – Cost Allocation and Activity-Based Costing Chapter 8- Pricing Decisions, Analyzing Customer Profit Ability, and Activity-Based Pricing Chapter 7 The Use of Cost Information in Management Decision Making Chapter 9 – Capital Budgeting and Other Long-Run Decisions Chapter10 – Budgetary Planning and Control Chapter 11 – Standard Costs and Variance Analysis Chapter 12 – Decentralization and Performance Evaluation Chapter 13 – Analyzing Financial Statements: A Managerial Perspective Balanced Scorecard & Strategy Maps</p>
教學方式	
評量方法	
指定用書	管理會計
參考書籍	Hilton and Platt , Managerial Accounting - Creating Value in a Dynamic Business Environment , 10e , 2014 , Mc Graw Hill
先修科目	
教學資源	
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
輔導考照 2	