

南臺科技大學 106 學年度第 2 學期課程資訊

課程代碼	N0M00401
課程中文名稱	管理會計
課程英文名稱	Managerial Accounting
學分數	3.0
必選修	必修
開課班級	碩商管國際一甲
任課教師	林憶樺
上課教室(時間)	週二第 2 節(E0604) 週二第 3 節(E0604) 週二第 4 節(E0604)
課程時數	3
實習時數	0
授課語言 1	英語
授課語言 2	
輔導考照 1	
輔導考照 2	
課程概述	This course wants to help students (1) Understand the functions of management accounting information systems;(2) Gain insight into the applications of the management accounting techniques to managerial decisions; and (3) Understand how management accounting functions add value to organizations. (4) Able to clearly identify the management problem, find alternative solutions and evaluate feasible solutions to solve the problem. The course will be conducted by mixing instructors' lecture, case discussion, and project presentation. Students are strongly encouraged to participate in the class discussion.
先修科目或預備能力	
課程學習目標與核心能力之對應	
中文課程大綱	<ol style="list-style-type: none"> 1. Managerial Accounting in the Information Age. 2. Job-Order Costing for Manufacturing and Service Companies. 3. Process Costing. 4. Cost-Volume-Profit Analysis. 5. Variable Costing. 6. Cost Allocation and Activity-Based Costing. 7. The Use of Cost Information in Management Decision Making. 8. Pricing Decisions, Analyzing Customer Profitability, and Activity-Based Pricing.

	<p>9. Capital Budgeting and Other Long-Run Decisions.</p> <p>10. Budgetary Planning and Control.</p> <p>11. Standard Costs and Variance Analysis.</p> <p>12. Decentralization and Performance Evaluation.</p> <p>13. Analyzing Financial Statements: A Managerial Perspective.</p> <p>14. Business Ethic in Managerial Accounting</p>
英/日文課程大綱	<p>1. Managerial Accounting in the Information Age.</p> <p>2. Job-Order Costing for Manufacturing and Service Companies.</p> <p>3. Process Costing.</p> <p>4. Cost-Volume-Profit Analysis.</p> <p>5. Variable Costing.</p> <p>6. Cost Allocation and Activity-Based Costing.</p> <p>7. The Use of Cost Information in Management Decision Making.</p> <p>8. Pricing Decisions, Analyzing Customer Profitability, and Activity-Based Pricing.</p> <p>9. Capital Budgeting and Other Long-Run Decisions.</p> <p>10. Budgetary Planning and Control.</p> <p>11. Standard Costs and Variance Analysis.</p> <p>12. Decentralization and Performance Evaluation.</p> <p>13. Analyzing Financial Statements: A Managerial Perspective.</p> <p>14. Business Ethic in Managerial Accounting</p>
課程進度表	<p>Week 1 Managerial Accounting</p> <p>2 Job Order Costing</p> <p>3-4 Process Costing</p> <p>5 Activity-Based Costing</p> <p>6 Cost-Volume-Profit</p> <p>8 Cost-Volume-Profit Analysis: Additional Issues</p> <p>9 Midterm EXAM</p> <p>10-11 Incremental Analysis</p> <p>12 Pricing</p> <p>13 Budgetary Planning</p> <p>14 Budgetary Control and Responsibility Accounting</p> <p>15 Standard Costs and Balanced Scorecard</p> <p>16-17 Planning for Capital Investments</p> <p>18 Final Report</p>
教學方式與評量方法	
指定用書	<p>書名：Managerial Accounting</p> <p>作者：Weygandt/Kimmel/Kieso</p> <p>書局：John Wiley (滄海書局代理)</p>

	年份：2015 ISBN：978-1-118-95773-8 版本：7
參考書籍	
教學軟體	
課程規範	Individual Performance (Class Participation 10%, Mid-term Examination 30%, Final Examination 30%) Group Performance (Case report and discussion 30%)