

100-2 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	管理會計	Serial No. / ID	0945 / BAM2031
Dept.	企業管理學系	School System / Class	大學日間部3年1班
Lecturer	蔡旻秀	Full or Part-time	兼任
Required / Credit	Required / 3	Graduate Class	No
Time / Place	(二)567 / B307	Language	Chinese

Introduction

The contents of this course is integaring managerial concept into cost accounting. The aim of this course is to provide student with the capability of performance evaluation, product pricing, planning, controlling, and decision amking based on cost information.

Outline

1. Overview
2. Fundamental concept of cost management
3. Batch costing system
4. Process costing system
5. Activity based costing system
6. Cost behavior and cost estimating
7. Cost-volumn-profit analysis
8. Absorption and variable costing system
9. Standard costing system
10. Flexible budgeting and overhead
11. Responsibilty accounting
12. Investment center and transfer price

Prerequisite

Basic accounting.