

100-2 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	成本與管理會計(二)	Serial No. / ID	2051 / ATM3056
Dept.	會計資訊學系	School System / Class	大學日間部3年1班
Lecturer	楊秉森	Full or Part-time	專任
Required / Credit	Required / 3	Graduate Class	No
Time / Place	(一)234 / B407	Language	Chinese

Introduction
<p>The goal of this course is to acquaint students of management with the fundamentals of Cost accounting. The emphasis is on using accounting information in managing an organization. Particularly, this course demonstrate how to utilize the Cost accounting information to facilitate the profit planning process, to evaluate the profitability of products or customers, to improve the productivity and quality, to motivate the members of an organization, and to decide whether to invest in advanced technology. The two-course sequence builds a foundation in the vocabulary and concepts of cost accounting, presents a process for budgeting, and provides an overview of various tools and models used to support managerial decision making such as product pricing, capital expenditures, and performance evaluation.</p>

Outline
<p>The Role of Accountants in the Organization. 2. An Introduction to Cost Terms and Purposes. 3. Cost-Volume Profit Analysis. 4. Job Costing. 5. Activity-Based Costing and Activity-Based Management. 6. Master Budget and Responsibility Accounting. 7. Flexible Budgets, Variances, and Management Control: I 8. Flexible Budgets, Variances, and Management Control: II. 9. Inventory Costing and Capacity Analysis. 10. Determining How Costs Behave. 11. Decision Making and Relevant Information. 12. Pricing Decisions and Cost Management. 13. Strategy, Balanced Scorecard, and Strategic Profitability Analysis. 14. Cost Allocation, Customer-Profitability Analysis, and Sales-Variance Analysis. 15. Allocation of Support Department Costs, Common Costs and Revenues. 16. Cost Allocation: Joint Products and Byproducts. 17. Process Costing. 18. Spoilage Rework, and Scrap. 19. Quality, Time, and the Theory of Constraints. 20. Inventory Management, Just-in-Time, and Backflush Costing. 21. Capital Budgeting and Cost Analysis. 22. Management Control Systems, Transfer Pricing, and Multinational Considerations. 23. Performance Measurement, Compensation, and Multinational Considerations</p>

Prerequisite
Fundamental Accounting