

102-1 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	高等財務會計	Serial No. / ID	1430 / ATR5003
Dept.	會計資訊學系碩士班	School System / Class	研究所碩士班1年1班
Lecturer	林筱鳳	Full or Part-time	專任
Required / Credit	Required / 3	Graduate Class	No
Time / Place	(五)234 / D406	Language	Chinese

Introduction
this course can let student improve financial accounting research ability

Outline
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.

Prerequisite
accounting