

97-2 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	管理會計	Serial No. / ID	2166 / BAM2031
Dept.	企業管理學系	School System / Class	大學日間部3年1班
Lecturer	唐啟發	Full or Part-time	專任
Required / Credit	Required / 3	Graduate Class	NO
Time / Place	(四)789 / B501	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
<ol style="list-style-type: none">1. Overview2. Fundamental concept of cost management3. Batch costing system4. Process costing system5. Activity based costing system6. Cost behavior and cost estimating7. Cost-volumn-profit analysis8. Absorption and variable costing system9. Standard costing system10. Flexible budgeting and overhead11. Responsibilty accounting12. Investment center and transfer price

Prerequisite
Basic accounting.