

## 99-2 Preliminary Syllabus, Da-Yeh Univ

| Information       |                          |                       |                |
|-------------------|--------------------------|-----------------------|----------------|
| Title             | 管理會計                     | Serial No. / ID       | 0632 / 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      | (一)56 / B302 (四)1 / B302 | Language              | Chinese        |

| Introduction  |
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| 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   |
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| <ol style="list-style-type: none"><li>1. Overview</li><li>2. Fundamental concept of cost management</li><li>3. Batch costing system</li><li>4. Process costing system</li><li>5. Activity based costing system</li><li>6. Cost behavior and cost estimating</li><li>7. Cost-volumn-profit analysis</li><li>8. Absorption and variable costing system</li><li>9. Standard costing system</li><li>10. Flexible budgeting and overhead</li><li>11. Responsibilty accounting</li><li>12. Investment center and transfer price</li></ol> |

| Prerequisite      |
|-------------------|
| Basic accounting. |