

成績稽核

基本資訊

教科書(尊重智慧財產權，請用正版教科書，勿非法影印他人著作)

書名	作者	譯者	出版社	出版年
開課系所	會計資訊學系碩工班	無參考教科書	碩工班	研究所碩工班1年1班
任課教師	謝茵如	專兼任別	專任	

參考教材及專業期刊導讀(尊重智慧財產權，請用正版教科書，勿非法影印他人著作)

書名	作者	譯者	出版社	出版年
無參考教材及專業期刊導讀				

課程簡介

上課進度		分配時數(%)				
週次	教學內容	講授	示範	習作	實驗	其他
1	Chapter 1 Introduction to Management Accounting in a Dynamic Business Environment	50	30	20		

2	Chapter 3 Product Costing and Cost Accumulation in a Batch Production Environment	50	30	20		
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課程大綱

3	Chapter 3 Product Costing and Cost Accumulation in a Batch Production Environment	50	30	20		
4	(1) the role of management accounting, and (2) the new management accounting practices being adopted by innovative companies around the world, and (3) discuss the current management accounting research hot topics.	50	30	20		

5	Chapter 4 Process Costing and Hybrid Product-Costing System	50	30	20		
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基本能力或先修課程

6	Chapter 5 Activity-Based Costing and Management Accounting	50	30	20		
7	Chapter 6 Activity Analysis, Cost Behavior, and Cost Estimation	50	30	20		

課程與系所基本素養及核心能力之關連

8	Chapter 7 Cost-Volume-Profit Analysis	50	30	20		
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9	Chapter 7 Cost-Volume-Profit Analysis	50	30	20		
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10	Chapter 9 Profit Planning and Activity-Based Budgeting	50	30	20		
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11	mid-term exam	50	30	20		
12	Chapter 10 Standard Costing, Operational Performance Measures and the Balanced Scorecard	50	30	20		
13	BSC	50	30	20		

14	Chapter 11 Flexible Budgeting and the Management of Overhead and Support Activity Costs	50	30	20		
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15	paper discussion	50	30	20		
16	paper	50	30	20		
17	paper	50	30	20		
18	final -exam	50	30	20		

