

開南管理學院 九十四年度第 二 學期 財金 學系科目教學計劃表

科目代碼	科目名稱	授課教師	修別	開課年級	學分數	每週時數
中文	管理會計	徐志順	必修	三年級	3	3
英文	Management Accounting	先修課程				
教學目標與內容	<p>In today's highly competitive business arena, a thorough understanding of the fundamentals of management accounting has become necessary for decision-making success. This course provides students with a practical approach to understanding and implementing management accounting's three key areas--full-cost accounting, differential cost accounting, and responsibility accounting. This course goal is to help students be more effective in a business environment where an understanding of management accounting is important to success. Moreover, the aims to give students an improved ability to communicate within the organizations where they will involve after graduation, and to help ensure that the management accounting information provided to line managers and others are as useful as possible for decision making.</p> <p>This course is designed in three key areas: differential cost accounting, responsibility accounting and special advanced topics in management accounting.</p>					
實施方法	√講解法。 √實作法。 √討論法。 □演習法。 □問答法。 √其他（分組討論）。					
評量方式	期中測驗 20%。 期末測驗 20%。 平時成績 20%。 其他（分組討論）成績 40%。					
授課使用及參考書籍	Cost Management: A Strategic Emphasis (Text and Casebook), by Blocher, Chen, Cokins, and Lin, Third Ed (Irwin/McGraw Hill, 2005).					
<b>I. Differential Cost Accounting</b>						
1	Highlighting Cost Behaviour (Ch3, Ch6)					
2	Differential Costing Accounting System (Ch7, Ch9)					
<b>II. Responsibility Accounting</b>						
1	An Overview of Responsibility Accounting (Ch 17, outside the textbook)					
2	Key Issues in Designing the Responsibility Accounting Structure (Ch 17-19, outside the textbook)					
3	Master Budgeting (Flexible Budgeting) (Ch 8, Ch 13)					
4	Performance Measurement and Report (Ch 14, Ch 17, outside the textbook)					
<b>III. Advanced Topics</b>						
1	Capital Budgeting (Ch 20)					
2	Total Quality Management (Ch 16)					
3	The Balanced Scorecard (Ch2, Ch17, Ch 19)					
<p>說明：1.授課教師於學期前填寫本表，經課程委員會審核後，影印分送給教師所屬課程委員會召集人，授課班級所屬系、所及教務處課務組；並於開始上課時，將本內容向學生說明。2.本表於91.4.23第四次校課程委員會討論通過。</p> <p style="text-align: right;">Designer jimmy</p>						

課程委員會召集人：

授課教師： 徐志順

財金系主任 何文榮

課務組
95.3.21
收文章