



開南管理學院 九十五年度第一 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：成本會計	徐志順	必修	三年級	3	3
	英文：Cost Accounting	先修課程				
教學目標與內容	<p>The course goals are to develop an understanding of the application of strategic cost management principles for business, and to provide an opportunity to develop skills in applying these principles through exercises and cases. The cost accountant's role is to provide timely and accurate information to assist management in achieving the firm's goals. This is an integrative role, which requires the cost accountant to understand the firm's strategy, and to understand how both financial and non-financial information is developed across all the management functions.</p> <p>There are four specific goals, each of which is covered in sequence in the four parts of the course:</p> <ol style="list-style-type: none"> 1. Understand the fundamentals of management accounting, including the strategic focus, and other basic cost terms and concepts 2. Determine product costs 3. Use costs and other critical success factors in management planning and decision making 4. Use costs and other critical success factors in operational control 					
實施方法	√講解法。√實作法。√討論法。□演習法。□問答法。□其他()。					
評量方式	期中測驗 30%。期末測驗 30%。平時成績 40%。其他()成績□□%。					
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).					
Part 1: Introduction of Cost Management						
	Introduction of Contemporary Cost Management					
	Introduction of Cost Concepts					
Part 2: Cost Determination						
	Job-Order Costing					
	Process Costing					
	Activity-Based Costing					
Part 3: Planning and Decision Making						
	Cost Estimation					
	Cost-Volume-Profit Analysis					
	The Master Budget					
	Decision-Making with Relevant Costs and a Strategic Emphasis					
	Cost Allocation					
Part 4: Operating Control						
	The Flexible Budget and Standard Costing					
	Productivity, Marketing Effectiveness, and Strategic Profitability Analysis					
<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;"><small>Designer: Jimmy</small></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
95.10.11
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