

## 開南大學 95 年度第二學期 財務金融學系 教學計劃表

課程編號	1 0 5 0 3 1 7 0 0	<input checked="" type="checkbox"/> 必修 <input type="checkbox"/> 選修	授課教師： 徐志順 開課系所： 財金系 年級班別： 3 年 A 班	老師 學系
班次	01			
課程名稱(中文)		學分數	課程名稱(英文)	
管理會計		3	Management Accounting	
教學目標 與內容	This course provides students with a practical approach to understanding and implementing management accounting's three key areas—planning and decision making, budgeting, and operation control. 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.			
實施方法	<input checked="" type="checkbox"/> 講解法 <input checked="" type="checkbox"/> 實作法 <input checked="" type="checkbox"/> 討論法 <input type="checkbox"/> 演習法 <input type="checkbox"/> 問答法 <input type="checkbox"/> 其他_____			
評量方式	期中測驗 25 % 期末測驗 25 % 平時成績 50 % 其他成績□□%			
授課使用及 參考書籍	(請按作者、書名、版別、出版商、發行地、出版年份、起訖頁數順序填寫)。 Blocher, Chen, Cokins, and Lin, <u>Cost Management: A Strategic Emphasis</u> Third Ed, Irwin/McGraw Hill, New York 2005.			
科目簡介(可含大綱及教學進度)：				
<b>1. Planning and decision making:</b> (1) Decision Making With Relevant Costs And A Strategic Emphasis (2) Costing Planning For The Product Life Cycle: Target Costing, Theory Of Constraints, And Long Term Pricing (3) Capital Investment Decision Making <b>2. Budgeting:</b> (1) Strategy and Master Budget (2) The Flexible Budget <b>3. Operation Control:</b> (1) Standard Costing: Direct Material and Direct Labour (2) Standard Costing: Factory Overhead (3) Productivity, Marketing Effectiveness, and Strategic Profitability Analysis				
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。				

課程委員會召集人：

財金系  
主任 何文榮

授課教師： 徐志順

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96.3.13  
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