



## 課 綱 Course Outline

### 管理學院會計與資訊管理國際學士班學士班

中文課程名稱 Course Name in Chinese	成本與管理會計(上)				
英文課程名稱 Course Name in English	Cost and Management Accounting(I)				
科目代碼 Course Code	ACIM20030	班 別 Degree	學士班 Bachelor' s		
修別 Type	學程 Program	學分數 Credit(s)	3.0	時 數 Hour(s)	3.0
先修課程 Prerequisite	會計學原理(二)				
課程目標 Course Objectives					
This course attempts to provide instruction on utilizing accounting information to support managerial decision-making, with a specific focus on measuring and analyzing an organization's costs.					
系教育目標 Dept.' s Education Objectives					
1	培養結合理論與實務之會計資訊專業人才				
2	培養多元視野與跨領域整合能力之會計資訊專業人才				
3	培養專業能力與品德操守並重之會計資訊專業人才				
系專業能力 Basic Learning Outcomes				課程目標與系專業能力相關性 Correlation between Course Objectives and Dept.' s Education Objectives	
A	兼具會計資訊理論與實務操作及專業知識，具備跨領域解決問題能力			●	
B	具有良好之會計資訊理論基礎與分析能力，具備相關領域升學或就業之知識與能力			●	
C	具備以資訊技術協助企業運作與商業管理之知識與應用能力			○	
D	具有會計資訊、風險控管、電腦審計與稅務整合能力			●	

E	具備超然獨立並嚴格遵守會計資訊專業倫理的道德勇氣	○
F	具備團隊合作、國際視野、創造性思考及良好的外語能力	○
圖示說明Illustration：● 高度相關 Highly correlated ○ 中度相關 Moderately correlated		
課程大綱 Course Outline		
Throughout the semester, we will cover a range of topics, including cost terminology, cost-volume-profit analysis, job costing, process costing, activity-based costing, and allocation methods. The emphasis of this course is on understanding how costs behave and their impact on managerial decision-making.		
資源需求評估（師資專長之聘任、儀器設備的配合．．．等） Resources Required (e.g. qualifications and expertise, instrument and equipment, etc.)		
課程要求和教學方式之建議 Course Requirements and Suggested Teaching Methods		
其他 Miscellaneous		