



## 課 綱 Course Outline

### 會計學系碩士班

中文課程名稱 Course Name in Chinese		高等管理會計				
英文課程名稱 Course Name in English		Advanced Management Accounting				
科目代碼 Course Code		MACT51300	班 別 Degree	碩士班 Master' s		
修別 Type		必修 Required	學分數 Credit(s)	3.0	時 數 Hour(s)	3.0
先修課程 Prerequisite						
課程目標 Course Objectives						
系教育目標 Dept.' s Education Objectives						
1	培養多元視野之中高階會計人才					
2	培養兼具會計理論與實務之專業人才					
3	培養具溝通及分析能力之會計專業人才					
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	具備理論與實務之專業能力				●	
B	具有充實之會計理論與分析能力				●	
C	兼具其他管理領域之整合能力				●	
圖示說明Illustration：● 高度相關 Highly correlated ○ 中度相關 Moderately correlated						
課程大綱 Course Outline						
The role of management accounting is going through major changes. Management accountants are no longer expected to be scorekeepers of past performance alone. Management accountants are expected to create new information geared towards operational excellence and assist in formulating a implementing new strategies. New management accounting techniques such as Activity Based Costing, Kaizen and Target costing, the Balanced Scorecard, Economic						

Value Added, etc. are adopted to meet this challenge. The objective of this course is to provide an understanding of the evolving role that managerial accounting plays in satisfying the informational needs of managers in their planning and controlling functions, encompassing both short and long-term operating and strategic 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
Class Topics: *Cost, Management Planning and Decision Making with a Strategic Emphasis *Cost behavior and cost Estimation *New management accounting techniques such as Activity-based Costing and Management, Kaizen and Target Costing, the Balanced Scorecard, Economic Value Added, etc. *Managing Productivity, Profitability Analysis and Marketing Effectiveness *Capacity Cost Management *Strategic Investment Units, Budget and Transfer Pricing *Management Compensation Performance Evaluation
其他 Miscellaneous
Textbook: Required: Advanced Management Accounting, Robert S. Kaplan and Anthony A. Atkinson, Prentice Hall.  Recommended: The Design of Cost Management Systems, Cooper and Kaplan.