

Managerial Accounting

Autumn 2010

I. Objectives

Course Aims:

- define managerial accounting and describe its role in the management process.
- explain what is meant by the word “cost.”
- explain how an “activity-based costing” (ABC) system operates
- explain the concept of “activity-based management” (ABM)
- explain the concept of activity-based “budgeting”
- describe the “balanced scorecard” concept.

Students after completing this course are expected to:

- understand the fundamental tools of management accounting;
- gain insight into the applications of the management accounting techniques to managerial decisions

II. Textbook

Hilton, R. W., Managerial Accounting, 7th Edition, Mc Graw-Hill, 2007. (雙葉書廊，陳國泰導讀)

III. Grading

Assignments / Class Participation 30% ; Mid-term Examination 30% ; Final Examination 40%

IV. Timetable

Week	Topic	Textbook
1	Introduction of Management Accounting	Ch 1
2	Cost for Mass Customization Operation I	Ch 2
3	Cost for Mass Customization Operation II	Ch 2
4	Cost for Batch Production Environment I	Ch 3
5	Cost for Batch Production Environment II	Ch 3
6	Process Costing	Ch 4
7	Hybrid Product-Costing System	Ch 4
8	Activity-based Costing	Ch 5
9	<i>Mid-term Exam</i>	
10	Cost Management Tool	Ch 6
11	Cost Behavior and Estimation	Ch 7
12	Cost-volume-profit Analysis	Ch 8
13	Cost-volume-profit Analysis	Ch 8
14	Budgeting	Ch 9
15	Budgeting	Ch 9
16	Balanced Scorecard Analysis	Ch 10

17	Review & Discussion	
18	<i>Final-term Exam</i>	