

2019학년도 2학기 강의정보

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교과목명	관리회계		교강사명		유상열		
학점	3		수강대상 학년		1		
교재명	Cost Accounting: A Managerial Emphasis (14th ed.)	구 분		저 자	C. T. Horngren, S. M. Datar, and M. V. Rajan	출 판 사	
강의목표	This course is designed to provide an introduction and overview of accounting for managers in contemporary organizations.						
교과목 해설	This course is designed to provide an introduction and overview of accounting for managers in contemporary organizations. Whereas financial accounting focuses on providing information that is relevant and useful for external users, management (or managerial) accounting focuses on providing information that is relevant and useful for internal decision makers. Such information is used by managers in organizations (both profit and nonprofit) for strategic planning, evaluation and control. The topics of management Accounting include cost-volume-profit analysis, budgeting, decision making, pricing decision, cost management, strategic profitability analysis, balanced score card, management control system, etc.						
강의진행 방법	온라인이론강의						