《成本管理会计》

Cost Management Accounting

课程代码：040134A **Course Code：**040134A

课程名称：成本管理会计 **Course Name：Cost Management Accounting**

学时：64 **Periods：64**

学分：4 **Credits：4**

考核方式：考试 **Assessment：Examination**

先修课程：会计学基础、管理学 **Preparatory Courses：Fundamental Accounting, Management**

《成本管理会计》课程是教育部规定的大学本科会计学专业的必修课程，是一门系统性和实践性较强的课程。本课程与有关专业基础课联系密切，其先导课程应是《会计学基础》、《管理学》等课程，学生应在理解和掌握经济学、会计学、管理学的有关概念以及基本掌握经济数学的基本方法之后，再进入《成本管理会计学》课程的学习。

本课程是一门新兴的将现代化管理与会计融为一体的综合性交叉学科。它侧重于为管理当局提供经营决策有用信息，包括将管理当局所做决策方案在企业内部各责任中心进行分解、落实、具体化为其责任预算，并提供预算实施的信息反馈。通过本课程的学习，会计学专业的学生应当较为全面、系统地了解现代成本管理会计的基本理论与基本方法，充分认识这一新兴会计学科在加强企业管理、改善生产经营、提高经济效益等方面的重要作用，掌握如何通过会计信息在企业内部开展经营分析、进行经营预测决策、制定经营计划、实施经营控制与业绩考核所需基本知识与基本技能，从而具备一定的分析问题和解决问题的能力。

"Cost and Managerial Accounting" is a compulsory course designated by Ministry of Education for undergraduate students majoring in accounting, it is also a very systematic and practical course. The course is closely related with other professional basic courses, and its prerequisite courses include Fundamental Accounting, Management, etc. Before learning this course, students should understand basic concepts from economics, accounting, management, and have a grasp of basic mathematics methods.

This course is an emerging cross-disciplinary course which integrates modern management and accounting. This course focuses on providing decision-useful information for the management, which includes analyzing decision-making by the management in responsibility centers within an enterprise, decomposing decision-making and applying it to responsibility budget. Meanwhile, the implementation of the budget can also feedback to the management. After studying this course, students should firstly systematically understand basic theories and methods in modern cost and management accounting. Secondly, they should be fully aware of importance of this emerging accounting in strengthening enterprise management, improving production and improving economic efficiency, etc. In addition, the students should have such a grasp of basic knowledge and skills required to conduct business analysis within the enterprise, decision-making, develop business plans, implement operational control and performance evaluation, that they own ability to analyze problems and deal with them.