

## 2020학년도 2학기 강의정보

2020학년도 2학기 강의정보						
교과목명	관리회계		교강사명		유상열	
학점	3		수강대상 학년		3	
교재명	1. Costing Accounting: A Managerial Emphasis (14th ed.) 2. 관리회계 제 2판 3. 관리회계	구 분	1. 주교재 2. 부교재 3. 부교재	저 자	1. C.T.Horngren, S.M. Datar, and M. V. Ragan 2. 백태영 3. 혼그린, 지성권, 신성욱	출 판 사  1. Pearson 2. 신영사 3. 피어슨
강의목표	This course is designed to provide an introduction and overview of accounting for managers in contemporary organizations.					
교과목 해설	<p>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.</p> <p>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.</p>					
강의진행 방법	온라인(이론)					