

2.4.3.1 학습과정 교재의 적합성(가/부)

학습과정명	저자명	출판연도	교재명	출판사
원가관리회계 1	Horngren	2018	Cost Accounting	Pearson
첨부자료	① 교재 표지, ② 교재 목차 및 판권면			

3.1.1.1 학습목표의 적절성(점수)

학습과정명	미국회계원리				
<p>■ 표준교육과정 교수요목 및 학습목표</p> <table border="1"> <thead> <tr> <th>표준교육과정 교수요목</th> <th>학습목표</th> </tr> </thead> <tbody> <tr> <td> <p>기업경영에서는 끊임없는 의사결정의 연속이므로 내부관리자는 다양한 형태의 정보를 필요로 한다. 또한 정보를 이용하는 이용자의 유형도 매우 다양하기 때문에 본 과목은 이에 필요한 정보를 창출하고 기업의 경영관리에 필요한 관리기법을 습득하여 경영활동에 활용할 수 있도록 한다. 본 과목은 원가의 기초 지식을 토대로 원가행태 즉, 고정비와 변동비 구분을 배운다. 이를 바탕으로 기본원리를 체계적으로 공부하고, 습득한 기본원리를 이해한다. 아울러 여러 유형의 사례문제를 반복하여 학습하고, 관리회계의 기업에서의 중요성, 관리회계 활용기법의 터득, 문제점의 대응방법과 실제기업에서의 사용방법 실례를 알아본다. 본 과목을 통해 의사결정자가 합리적인 경영목표에 대한 계획을 설정하고 그 목표를 달성하기 위한 올바른 의사결정을 내릴 수 있는 능력을 배양한다.</p> </td> <td> <p>최근 ICT(정보통신기술), AI (인공지능), IOT(사물인터넷) 등의 급속한 산업사회의 발전으로 인하여 기업 환경이 급격하게 변화하고 있기에, 기업의 경영자가 경영의사결정과 경영계획 및 통제, 업적 평가를 하는데 필요한 정보를 회계학적 관점에서 분석하여 합리적인 의사결정을 할 수 있도록 적합한 관리 회계 정보가 더욱 절실해지고 있습니다.</p> <p>따라서, 본 과목은 원가의 기초를 이해하는 데 필요한 기초개념과 고정비, 변동비를 중심으로 원가 흐름 및 원가분석을 배우며, 이를 통해 어떻게 경영 의사결정을 할 수 있는지 다양한 예제를 통하여 정확히 이해하고 스스로 문제해결 능력을 배양할 수 있도록 합니다.</p> <p>이 과정을 통해 관리회계 시스템과 의사결정에 필요한 정보를 분석하는 경영의사결정과 경영분석, 원가 결정, 자본예산과 경영 성과평가에 관한 지식을 습득하여, 경영 목표를 달성하기 위한 올바른 의사결정을 내릴 수 있는 능력을 배양할 수 있습니다.</p> </td> </tr> </tbody> </table>		표준교육과정 교수요목	학습목표	<p>기업경영에서는 끊임없는 의사결정의 연속이므로 내부관리자는 다양한 형태의 정보를 필요로 한다. 또한 정보를 이용하는 이용자의 유형도 매우 다양하기 때문에 본 과목은 이에 필요한 정보를 창출하고 기업의 경영관리에 필요한 관리기법을 습득하여 경영활동에 활용할 수 있도록 한다. 본 과목은 원가의 기초 지식을 토대로 원가행태 즉, 고정비와 변동비 구분을 배운다. 이를 바탕으로 기본원리를 체계적으로 공부하고, 습득한 기본원리를 이해한다. 아울러 여러 유형의 사례문제를 반복하여 학습하고, 관리회계의 기업에서의 중요성, 관리회계 활용기법의 터득, 문제점의 대응방법과 실제기업에서의 사용방법 실례를 알아본다. 본 과목을 통해 의사결정자가 합리적인 경영목표에 대한 계획을 설정하고 그 목표를 달성하기 위한 올바른 의사결정을 내릴 수 있는 능력을 배양한다.</p>	<p>최근 ICT(정보통신기술), AI (인공지능), IOT(사물인터넷) 등의 급속한 산업사회의 발전으로 인하여 기업 환경이 급격하게 변화하고 있기에, 기업의 경영자가 경영의사결정과 경영계획 및 통제, 업적 평가를 하는데 필요한 정보를 회계학적 관점에서 분석하여 합리적인 의사결정을 할 수 있도록 적합한 관리 회계 정보가 더욱 절실해지고 있습니다.</p> <p>따라서, 본 과목은 원가의 기초를 이해하는 데 필요한 기초개념과 고정비, 변동비를 중심으로 원가 흐름 및 원가분석을 배우며, 이를 통해 어떻게 경영 의사결정을 할 수 있는지 다양한 예제를 통하여 정확히 이해하고 스스로 문제해결 능력을 배양할 수 있도록 합니다.</p> <p>이 과정을 통해 관리회계 시스템과 의사결정에 필요한 정보를 분석하는 경영의사결정과 경영분석, 원가 결정, 자본예산과 경영 성과평가에 관한 지식을 습득하여, 경영 목표를 달성하기 위한 올바른 의사결정을 내릴 수 있는 능력을 배양할 수 있습니다.</p>
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첨부자료					

3.1.1.2 수업계획의 적절성(점수)

학습과정명	원가관리회계 1.													
<p>■ 주차별 수업(강의·실험·실습 등) 내용</p> <table border="1"> <thead> <tr> <th>주별</th> <th>차시</th> <th>수업(강의·실험·실습 등) 내용</th> <th>주교재 목차</th> <th>과제 및 기타 참고사항</th> </tr> </thead> <tbody> <tr> <td>제 1 주</td> <td>1</td> <td> <p>1. The Manager & Management Accounting.</p> <p>Learning objectives :</p> <p>1) Distinguish financial accounting from management accounting</p> <p>2) Understand how management accountants help firms make strategic decisions</p> <p>3) Describe the set of business functions in the value chain and identify the dimensions of performance that customers are expecting of companies</p> <p>Learning contents :</p> <p>1) Distinguish Financial accounting, Management Accounting, and Cost Accounting.</p> <p>2) Strategic Decision and the Management Accounting.</p> <p>3) Value-chain and Supply-chain Analysis</p> </td> <td> <p>1. The Manager & Management Accounting.</p> <p>1). Financial accounting, Management Accounting, and Cost Accounting. [Page 22]</p> <p>2). Strategic Decision and the Management Accounting. [Page 23]</p> <p>3). Value-chain and Supply-chain Analysis [Page 24]</p> <p>4). Decision Making, Planning, and Control [Page 29]</p> <p>5). Key Management</p> </td> <td></td> </tr> </tbody> </table>					주별	차시	수업(강의·실험·실습 등) 내용	주교재 목차	과제 및 기타 참고사항	제 1 주	1	<p>1. The Manager & Management Accounting.</p> <p>Learning objectives :</p> <p>1) Distinguish financial accounting from management accounting</p> <p>2) Understand how management accountants help firms make strategic decisions</p> <p>3) Describe the set of business functions in the value chain and identify the dimensions of performance that customers are expecting of companies</p> <p>Learning contents :</p> <p>1) Distinguish Financial accounting, Management Accounting, and Cost Accounting.</p> <p>2) Strategic Decision and the Management Accounting.</p> <p>3) Value-chain and Supply-chain Analysis</p>	<p>1. The Manager & Management Accounting.</p> <p>1). Financial accounting, Management Accounting, and Cost Accounting. [Page 22]</p> <p>2). Strategic Decision and the Management Accounting. [Page 23]</p> <p>3). Value-chain and Supply-chain Analysis [Page 24]</p> <p>4). Decision Making, Planning, and Control [Page 29]</p> <p>5). Key Management</p>	
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	<ul style="list-style-type: none"> (1) Value-chain Analysis (2) Supply-chain Analysis (3) Key success Factors. 4) Decision Making, Planning, and Control <ul style="list-style-type: none"> - The Five-Step Decision-making Process. 5) Key Management Accounting Guidelines <ul style="list-style-type: none"> (1) Cost-Benefit Approach. (2) Behavioral and Technical Considerations. (3) Different Costs for Different Purposes. 6) Organization Structure and the Management Accountant. <ul style="list-style-type: none"> (1) Line and Staff Relationship (2) The Chief Financial Officer and the Controller (3) Management Accounting Beyond the Numbers 	<p>Accounting Guidelines [Page 32]</p> <p>6). Organization Structure and the Management Accountant. [Page 33]</p>	
2	<p>2. An Introduction to Cost Terms and Purpose.</p> <p>Learning objectives :</p> <ul style="list-style-type: none"> 1) Define and illustrate a cost object 2) Distinguish between direct costs and indirect costs 3) Explain variable costs and fixed costs 4) interpret unit costs cautiously 5) Distinguish inventoriable costs from period costs 6) illustrate the flow of inventoriable and period costs 7) Explain why product costs are computed in different ways for different purpose 8) Describe a framework for cost accounting and cost management <p>Learning contents :</p> <ul style="list-style-type: none"> 1) Cost and Cost Terminology. 2) Direct Costs and Indirect Costs. <ul style="list-style-type: none"> (1) Cost Allocation Challenges (2) Factors Affecting Direct/Indirect Cost Classification. 3) Cost-Benefit Patterns: Variable Costs and Fixed Cost. <ul style="list-style-type: none"> - Cost Drivers. 4) Total Costs and Unit Costs. <ul style="list-style-type: none"> (1) Unit Costs (2) Use Unit Costs Cautiously. 5) Business Sectors, Types of Inventory, Inventoriable Cost, and Period Costs. <ul style="list-style-type: none"> (1) Manufacturing-,Merchandising-,and Service-Sector Company. (2) Types of Inventory (3) Commonly Used Classifications of Manufacturing costs. (4) Inventoriable Costs. (5) Period Costs. 	<p>2. An Introduction to Cost Terms and Purpose.</p> <ul style="list-style-type: none"> 1) Cost and Cost Terminology. [Page 49] 2) Direct Costs and Indirect Costs. [Page 49] 3) Cost-Benefit Patterns: Variable Costs and Fixed Cost. [Page 52] 4) Total Costs and Unit Costs. [Page 56] 5) Business Sectors, Types of Inventory, Inventoriable Cost, and Period Costs. [Page 58] 	
3	<p>2. An Introduction to Cost Terms and Purpose.</p> <ul style="list-style-type: none"> 6) Illustrating the Flow of Inventoriable Costs and Period Costs. <ul style="list-style-type: none"> (1) Manufacturing-Sector Example. (2) Recap of Inventoriable Costs and Period Costs (3) Prime Costs and Conversion Costs. 	<p>2. An Introduction to Cost Terms and Purpose.</p> <ul style="list-style-type: none"> 6) Illustrating the Flow of Inventoriable Costs and Period Costs. [Page 60] 	

	<p>7) Measuring Costs Requires Judgment</p> <ol style="list-style-type: none"> (1) Measuring Labor Costs (2) Overtime Premium and Idle Time. (3) Benefits of Defining Accounting Terms. (4) Different Meanings of Product Costs <p>8) A Framework for Cost Accounting and Cost Management</p> <ol style="list-style-type: none"> (1) Calculating the Cost of Products, Services and Other Cost Objects (2) Obtaining Information for Planning and Control and Performance Evaluation (3) Analyzing the Relevant information for Making Decisions 	<p>7) Measuring Costs Requires Judgment [Page 66]</p> <p>8) A Framework for Cost Accounting and Cost Management [Page 69]</p>	
제 2 주	<p>3. Cost-Volume-Profit Analysis</p> <p>Learning objectives :</p> <ol style="list-style-type: none"> 1) Explain the features of cost-volume-profit analysis 2) Determine the breakeven point and output level needed to achieve a target operating income 3) Understand how income taxes affect CVP analysis 4) Explain how managers use CVP analysis to make decisions 5) Explain how sensitivity analysis helps managers cope with uncertainty 6) Use CVP analysis to plan variable and fixed costs 7) Apply CVP analysis to a company producing multiple products 8) Apply CVP analysis in service and NFP organizations 9) Distinguish contribution margin from gross margin <p>1 Learning contents :</p> <ol style="list-style-type: none"> 1) Essential of CVP Analysis <ol style="list-style-type: none"> (1) Contribution Margin (2) Expressing CVP Relationships. (3) Cost-Volume-Profit Assumption 2) Breakeven Point and Target Operating Income. <ol style="list-style-type: none"> (1) Breakeven Point (2) Target Operating Income. 3) Target Net Income and Income Taxes. 4) Using CVP Analysis for Decision Making. <ol style="list-style-type: none"> (1) Decision to Advertise (2) Decision to Reduce the Selling Price (3) Determine Target Prices 5) Sensitivity Analysis and Margin of Safety. 6) Cost Planning and CVP <ol style="list-style-type: none"> (1) Alternative Fixed-Cost/Variable-Cost Structures (2) Operating Leverage. 	<p>3. Cost-Volume-Profit Analysis</p> <ol style="list-style-type: none"> 1) Essential of CVP Analysis [Page 87] 2) Breakeven Point and Target Operating Income. [Page 93] 3) Target Net Income and Income Taxes. [Page 96] 4) Using CVP Analysis for Decision Making. [Page 98] 5) Sensitivity Analysis and Margin of Safety. [Page 100] 6) Cost Planning and CVP [Page 102] 	
	<p>4. Job Costing</p> <p>Learning objectives :</p> <ol style="list-style-type: none"> 1) Describe the building-block concepts of costing systems 2) Distinguish job costing from process costing 3) Describe the approaches to evaluating and implementing job-costing systems 	<p>4. Job Costing</p> <ol style="list-style-type: none"> 1) Building-block Concepts of cost Systems. [Page 128] 2) job-Costing and Process-Costing Systems. [Page 129] 3) Job-Costing : Evaluation and Implementation [Page 	

		<p>4) Outline the seven-stop approach to normal costing 5) Distinguish actual costing from normal costing 6) Track the flow of costs in a job-costing system 7) Dispose of under- or overallocated manufacturing overhead costs at the end of the fiscal year using alternative methods 8) Understand variations from normal costing</p> <p>Learning contents :</p> <p>1) Building-block Concepts of cost Systems. 2) job-Costing and Process-Costing Systems. 3) Job-Costing : Evaluation and Implementation (1) Time Period Used to Compute Indirect-Cost Rates (2) Normal Costing 4) General Approach to Jog Costing Using Normal Costing</p>	<p>130] 4) General Approach to Jog Costing Using Normal Costing [Page 133]</p>	
	3	<p>5) Actual Costing 6) A Normal Job-Costing System in Manufacturing 1) General Ledger 2) Explanations of Transactions 3) Subsidiary Ledgers 4) Nonmanufacturing Costs and Job Costing. 7) Budgeted Indirect Costs and End of Accounting Year Adjustments 1) Underallocated and Overallocated Indirect Costs 2) Adjusted Allocation-Rate Approach 3) Proration Approach 4) Writeoff to Cost of Goods Sold Approach 5) Choosing Among Approaches 8) Variations from Normal Costing : A Service-Sector Example.</p>	<p>4. Job Costing</p> <p>5) Actual Costing [Page 138] 6) A Normal Job-Costing System in Manufacturing [Page 140] 7) Budgeted Indirect Costs and End of Accounting Year Adjustments [Page 148] 8) Variations from Normal Costing : A Service-Sector Example. [Page 153]</p>	
제 3 주	1	<p>5. Activity-Based Costing and Activity-Based Management</p> <p>Learning objectives :</p> <p>1) Explain how broad averaging undercosts and overcosts products or services 2) Present three guidelines for refining a costing system 3) Distinguish between simple and activity-based costing systems 4) Describe a four-part cost hierarchy 5) Cost products or services using activity-based costing 6) Evaluate the benefits and costs of implementing activity-based costing systems 7) Explain how managers use activity-based costing systems in activity-based management 8) Compare activity-based costing systems and department costing systems</p> <p>Learning contents :</p> <p>1) Broad Averaging and Its Consequences</p>	<p>5. Activity-Based Costing and Activity-Based Management</p> <p>1) Broad Averaging and Its Consequences [Page 173] 2) Refine A Costing System [Page 178] 3) Activity-Based Costing System. [Page 180] 4) Cost Hierarchies [Page 182] 5) Implementing Activity-Based Costing [Page 184]</p>	

	<ul style="list-style-type: none"> (1) Undercosting and Overcosting (2) Product-Cost Cross Subsidization (3) Design, Manufacturing, and Distribution Process (4) Simple Costing System Using a Single Indirect-Cost Pool (5) Applying the Five step Decision-Making Process at Plastim 2) Refine A Costing System <ul style="list-style-type: none"> (1) Reasons for Refining a Costing System. (2) Guidelines for Refining a Costing System. 3) Activity-Based Costing System. <ul style="list-style-type: none"> - Plastim's ABC System. 4) Cost Hieracrchies 5) Implementing Activity-Based Costing <ul style="list-style-type: none"> (1) Implementing ABC at Plastim. (2) Comparing Alternative Costing System. 		
2	<ul style="list-style-type: none"> 6) Considerations in Implementing Activity-Based Costing Systems. <ul style="list-style-type: none"> (1) Benefits and Costs of Activity-Based Costing System. (2) Behavioral Issues in Implementing Activity-Based Costing System. 7) Activity-Based Management <ul style="list-style-type: none"> (1) Pricing and Product-Mix Decisions (2) Cost reduction and Process Implement Decision (3) Design Decisions (4) Planning and Managing activity 8) Activity-Based Costing and Department Costing Systems. <ul style="list-style-type: none"> - ABC in Service and Merchandising Companies 	<p>5. Activity-Based Costing and Activity - Based Management</p> <ul style="list-style-type: none"> 6) Considerations in Implementing Activity-Based Costing Systems. [Page 190] 7) Activity-Based Management [Page 192] 8) Activity-Based Costing and Department Costing Systems. [Page 194] 	
3	<p>6. Master Budget and Responsibility Accounting</p> <p>Learning objectives :</p> <ul style="list-style-type: none"> 1) Describe the master budget and explain its benefits 2) Describe the advantage of budget 3) Prepare the operating budget and its supporting schedules 4) Use computer-based financial planning models for sensitivity analysis 5) Describe responsibility centers and responsibility accounting 6) Recognize the human aspects of budgeting 7) Appreciate the special challenges of budgeting in multinational companies <p>Learning contents :</p> <ul style="list-style-type: none"> 1) Budgets and the Budgeting Cycle <ul style="list-style-type: none"> (1) Strategic Plans and Operating Plans (2) Budgeting Cycle and Master Budget 2) Advantages and Challenges of implementing Budgets <ul style="list-style-type: none"> (1) Promoting coordination and Communication (2) Providing a Framework for Judging Performance and Facilitating Learning (3) Motivating Managers and Other Employers 	<p>6. Master Budget and Responsibility Accounting</p> <ul style="list-style-type: none"> 1) Budgets and the Budgeting Cycle [Page 218] 2) Advantages and Challenges of implementing Budgets [Page 220] 3) Developing an Operating Budget [Page 222] 4) Financial Planning Models and Sensitivity Analysis [Page 235] 5) Budgeting & Responsibility Accounting [Page 237] 6) Human Aspects of Budgeting. [Page 240] 	

		<ul style="list-style-type: none"> (4) Challenges in Administering Budgets 3) Developing an Operating Budget <ul style="list-style-type: none"> (1) Time Coverage of Budgets (2) Steps in Preparing an Operating Budget 4) Financial Planning Models and Sensitivity Analysis 5) Budgeting & Responsibility Accounting <ul style="list-style-type: none"> (1) Organization Structure and Responsibility. (2) Feedback (3) Responsibility and Controllability 6) Human Aspects of Budgeting. <ul style="list-style-type: none"> (1) Budgetary Slack (2) Stretch Targets (3) Kaizen Budgeting (4) Budgeting for Reducing Carbon Emissions 	
제 4 주	1	<p>7. Flexible Budgets, Direct-Cost Variances, and Management Control</p> <p>Learning objectives :</p> <ul style="list-style-type: none"> 1) Understand static budgets and static-budgets and static-budget variances 2) Explain the concept of a flexible budget and learn how to develop it 3) Calculate flexible-budget variances and sales-volume variances 4) Explain why standard costs often used in variance analysis 5) Compute price variances and efficiency variances for direct-cost categories 6) Understand how managers use variances 7) Describe benchmarking and explain its role in cost management <p>Learning contents :</p> <ul style="list-style-type: none"> 1) Static Budgets and Variances <ul style="list-style-type: none"> (1) The Use of Variances (2) Static Budgets and Static-Budgets Variances 2) Flexible budgets 3) Flexible-budget Variances and Sales-Volume <ul style="list-style-type: none"> (1) Variances (2) Sales-Volume Variances (3) Flexible-budget Variances 4) Standard Costs for Variance Analysis <ul style="list-style-type: none"> (1) Obtaining Budgeted input Prices and Budgeted Input Quantities Price Variances and Efficiency Variances for Direct-Cost Inputs (2) Price Variances (3) Efficiency Variance (4) Journal Entries Using Standard Costs (5) Implementing Standard Costing 5) Management's Use of Variances <ul style="list-style-type: none"> - Multiple Causes of Variances 6) Benchmarking and Variance Analysis 	<p>7. Flexible Budgets, Direct-Cost Variances, and Management Control</p> <ul style="list-style-type: none"> 1) Static Budgets and Variances [Page 270] 2) Flexible budgets [Page 273] 3) Flexible-budget Variances and Sales-Volume [Page 274] 4) Standard Costs for Variance Analysis [Page 276] 5) Management's Use of Variances [Page 284] 6) Benchmarking and Variance Analysis [Page 287]
	2	<p>8. Flexible Budgets, Overhead Cost</p>	<p>8. Flexible Budgets, Overhead Cost</p>

Variations, and Management Control

Learning objectives :

- 1) Explain the similarities and differences in planning variable overhead costs and fixed overhead costs
- 2) Develop budgeted variable overhead cost rates and budgeted fixed overhead cost rates
- 3) Compute the variable overhead flexible-budget variance, and the variable overhead spending variance
- 4) Compute the fixed overhead flexible-budget variance, the fixed overhead spending variance, and the fixed overhead production-volume variance.
- 5) Show how the 4-variance analysis approach reconciles the actual overhead incurred with the overhead amount allocated during the period
- 6) Explain the relationship between the sales-volume variance and the production-volume variance.
- 7) Calculate variances in activity-based costing
- 8) Explain the use of overhead variances in nonmanufacturing settings

Learning contents :

- 1) Planning of Variable and Fixed Overhead Costs
 - (1) Planning Variable Overhead Costs
 - (2) Planning Fixed Overhead Costs
- 2) Standard Costing at Webb Company
 - (1) Developing Budgeted Variable Overhead Rates
 - (2) Developing Budgeted Fixed Overhead Rates
- 3) Variable Overhead Cost Variances
 - (1) Flexible-Budget Analysis
 - (2) Variable Overhead Efficiency Variance
 - (3) Variable Overhead Spending Variance
 - (4) Journal Entries for Variable Overhead Costs and Variances
- 4) Fixed Overhead Cost Variances
 - (1) Production-Volume Variance
 - (2) Interpreting the Production-Volume Variance
 - (3) Journal Entries for Fixed Overhead Costs and Variances

Variations, and Management Control

- 1) Planning of Variable and Fixed Overhead Costs [Page 309]
- 2) Standard Costing at Webb Company [Page 310]
- 3) Variable Overhead Cost Variances [Page 312]
- 4) Fixed Overhead Cost Variances [Page 317]

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- 5) Integrated Analysis of Overhead Cost Variances
 - (1) 4-Variance Analysis
 - (2) Combined Variance Analysis
- 6) Production-Volume Variance and Sales-Volume Variance
- 7) Variance Analysis and Activity-Based Costing
 - (1) Flexible Budgets and Variance Analysis for Direct Materials-Handling Labor Costs
 - (2) Flexible Budget and Variance Analysis for Fixed Setup Overhead Costs
- 8) Overhead Variances in Nonmanufacturing Settings - Financial and Nonfinancial Performance

8. Flexible Budgets, Overhead Cost Variances, and Management Control

- 5) Integrated Analysis of Overhead Cost Variances [Page 323]
- 6) Production-Volume Variance and Sales-Volume Variance [Page 325]
- 7) Variance Analysis and Activity-Based Costing [Page 327]
- 8) Overhead Variances in

9. Inventory Costing and Capacity Analysis

Learning objectives :

- 1) Identify what distinguishes variable costing from absorption costing
- 2) Compute income under absorption costing and variable costing, and explain the difference in income
- 3) Understand how absorption costing can provide undesirable incentives for managers to build up inventory.
- 4) Differentiate throughput costing from variable costing and absorption costing
- 5) Describe the various capacity concepts that firms can use in absorption costing
- 6) Examine the key factors managers use to choose a capacity level to compute the budgeted fixed manufacturing cost rate
- 7) Understand other issues that play an important role in capacity planning and control

Learning contents :

- 1) Variable and Absorption Costing
 - (1) Variable Costing
 - (2) Absorption Costing
 - (3) Comparing Variable and Absorption Costing
- 2) Variable vs. Absorption Costing: Operating Income and Income Statements
 - (1) Comparing Income Statements for One Year
 - (2) Comparing Income Statements for Multiple Years
 - (3) Variable Costing and the Effect of Sales and Production on Operating Income

- 3) Absorption Costing and Performance Measurement
 - (1) Undesirable Buildup of Inventories
 - (2) Proposals for Revising Performance Evaluation
- 4) Comparing Inventory Costing Methods
 - (1) Throughput Costing
 - (2) A Comparison of Alternative Inventory-Costing Methods
- 5) Denominator-Level Capacity Concepts and Fixed-Cost Capacity Analysis
 - (1) Absorption Costing and Alternative Denominator-Level Capacity Concepts
 - (2) Effect on Budgeted Fixed Manufacturing Cost Rate

- 6) Choosing a Capacity Level
 - (1) Product Costing and Capacity Management
 - (2) Pricing Decisions and the Downward Demand Spiral
 - (3) Performance Evaluation
 - (4) Financial Reporting
 - (6) Tax Requirements

9. Inventory Costing and Capacity Analysis

- 1) Variable and Absorption Costing [Page 350]
- 2) Variable vs. Absorption Costing: Operating Income and Income Statements [Page 352]
- 3) Absorption Costing and Performance Measurement [Page 358]

9. Inventory Costing and Capacity Analysis

- 3) Absorption Costing and Performance Measurement [Page 358]
- 4) Comparing Inventory Costing Methods [Page 361]
- 5) Denominator-Level Capacity Concepts and Fixed-Cost Capacity Analysis [Page 363]

9. Inventory Costing and Capacity Analysis

- 6) Choosing a Capacity Level [Page 366]
- 7) Planning and Control of Capacity Costs [Page 372]

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		<p>7) Planning and Control of Capacity Costs</p> <p>(1) Difficulties in Forecasting Chosen Denominator-Level Concept</p> <p>(2) Difficulties in Forecasting Fixed Manufacturing Costs</p> <p>(3) Nonmanufacturing Costs</p> <p>(4) Activity-Based Costing</p>		
제 6 주	1	<p>10. Determing How Costs Behave</p> <p>Learning objectives :</p> <p>1) Describe linear cost functions and three common ways in which they have</p> <p>2) Explain the importance of causality in estimating cost functions</p> <p>3) Understand various methods of cost estimation</p> <p>4) Outline six steps in estimating a cost function using quantitative analysis</p> <p>5) Describe three criteria used to evaluate and choose cost drivers</p> <p>6) Explain nonlinear cos functions, in particular those arising from learning-curve effects</p> <p>7) Beaware of data problems encountered in estimating cost functions</p> <p>Learning contents :</p> <p>1) Basic Assumptions and Examples of Cost Functions</p> <p>(1) Basic Assumptions</p> <p>(2) Linear Cost Functions</p> <p>(3) Review of Cost Classification</p> <p>2) Identifying Cost Drivers</p> <p>(1) The Cause-and-Effect Criterion</p> <p>(2) Cost Drivers and the Decision-Making Process</p> <p>Cost Estimation Methods</p> <p>3) Industrial Engineering Method</p> <p>(1) Conference Method</p> <p>(2) Account Analysis Method</p> <p>(3) Quantitative Analysis Method</p>	<p>10. Determing How Costs Behave</p> <p>1) Basic Assumptions and Examples of Cost Functions [Page 393]</p> <p>2) Identifying Cost Drivers [Page 396]</p> <p>3) Cost Estimation Methods [Page 397]</p>	
	2	<p>4) Estimating a Cost Function Using Quantitative Analysis</p> <p>(1) High-Low Method</p> <p>(2) Regerssion Analysis Method</p> <p>5) Evaluating and Choosing Cost Drivers</p> <p>(1) Cost Drivers and Activity-Based Costing</p> <p>6) Nonlinear Cost Functions</p> <p>(1) Learning Curves</p> <p>(2) Cumulative Average-Time Learning Model</p> <p>(3) Incremental Unit-Time Learning Model</p> <p>(4) Incorporating Learning-Curve Effects into prices and Standards</p> <p>7) Data Collection and Adjustment Issues</p>	<p>10. Determing How Costs Behave</p> <p>4) Estimating a Cost Function Using Quantitative Analysis [Page 400]</p> <p>5) Evaluating and Choosing Cost Drivers [Page 405]</p> <p>6) Nonlinear Cost Functions [Page 409]</p> <p>7) Data Collection and Adjustment Issues [Page 415]</p>	
	3	<p>11. Decision Making and Relevant Information</p>	<p>11. Decision Making and Relevant Information</p> <p>1) Information and the</p>	

		<p>Learning objectives :</p> <ol style="list-style-type: none"> 1) Use the five-step decision-making process 2) Distinguish relevant from irrelevant information in decision situations. 3) Explain the concept of opportunity cost and why managers should consider it when making insourcing versus outsourcing decisions 4) Know how to choose which products to produce when there are capacity constraints 5) Explain how to manage bottlenecks 6) Discuss the factors managers must consider when adding or dropping customers or business units 7) Explain why book value of equipment- replacement decisions 8) Explain how conflicts can arise between the decision model a manager uses and the performance-evaluation model top management uses to evaluate managers <p>Learning contents :</p> <ol style="list-style-type: none"> 1) Information and the Decision Process 2) The Concept of Relevance <ol style="list-style-type: none"> (1) Relevant Costs and Relevant Revenues (2) Qualitative and Quantitative Relevant Information (3) One-Time-Only Special Orders (4) Potential Problems in Relevant-Cost Analysis (5) Short-Run Pricing Decisions 	<p>Decision Process [Page 447]</p> <p>2) The Concept of Relevance [Page 447]</p>	
제 7 주	1	<ol style="list-style-type: none"> 3) Insourcing –Versus- Outsourcing and Make-or-Buy Decisions <ol style="list-style-type: none"> (1) Outsourcing and Idle Facilities (2) Strategic and Qualitative Factors (3) International Outsourcing (4) The Total Alternatives Approach (5) The Opportunity-Cost Approach (6) Carrying Costs of Inventory 4) Product-Mix Decisions with Capacity Constraints 5) Bottlenecks, Theory of Constraints, and Throughput-Margin Analysis 6) Customer Profitability and Relevant Costs <ol style="list-style-type: none"> (1) Relevant-Revenue and Relevant-Cost Analysis of Dropping a Customer (2) Relevant-Revenue and Relevant-Cost Analysis of Adding a Customer (3) Relevant-Revenue and Relevant-Cost Analysis of Closing or Adding Branch Offices or Business Divisions 7) Irrelevance of past Costs and Equipment-Replacement Decisions 8) Decisions and Performance Evaluation 	<p>11. Decision Making and Relevant Information</p> <p>3)</p> <p>Insourcing-Versus-Outsourcing and Make-or-Buy Decisions [Page 454]</p> <p>4) Product-Mix Decisions with Capacity Constraints [Page 462]</p> <p>5) Bottlenecks, Theory of Constraints, and Throughput-Margin Analysis [Page 464]</p> <p>6) Customer Profitability and Relevant Costs [Page 467]</p> <p>7) Irrelevance of past Costs and Equipment-Replacement Decisions [Page 471]</p> <p>8) Decisions and Performance Evaluation [Page 473]</p>	
	2	<p>12. Strategy, Balanced Scorecard, and Strategic Profitability Analysis</p>	<p>12. Strategy, Balanced Scorecard, and Strategic Profitability</p>	

		<p>Learning objectives :</p> <ol style="list-style-type: none"> 1) Recognize which of two generic strategies a company is using 2) Understand what comprises reengineering 3) Understand the four perspectives of the balanced scorecard 4) Analyze changes in operating income to evaluate strategy 5) Identify unused capacity and how to manage it <p>Learning contents :</p> <ol style="list-style-type: none"> 1) What is Strategy? 2) Building Internal Capabilities: Quality Improvement and Reengineering at Chipset 3) Strategy Implementation and the Balanced Scorecard <ol style="list-style-type: none"> (1) The Balanced Scorecard (2) Strategy Maps and the Balanced Scorecard (3) Implementing a Balanced Scorecard (4) Different Strategies Lead to Different Scorecards (5) Environmental and Social Performance and the Balanced Scorecard (6) Features of a Good Balanced Scorecard (7) Pitfalls in Implementing a Balanced Scorecard (8) Evaluating the Success of Strategy and Implementation 	<p>Analysis</p> <ol style="list-style-type: none"> 1) What is Strategy? [Page 498] 2) Building Internal Capabilities: Quality Improvement and Reengineering at Chipset [Page 500] 	
	3	<ol style="list-style-type: none"> 4) Strategic Analysis of Operating Income <ol style="list-style-type: none"> (1) Growth Component of Change in Operating Income (2) Price-Recovery Component of Change in Operating Income (3) Productivity Component of Change in Operating Income (4) Further Analysis of Growth, Price-Recovery, and Productivity Components (5) Applying the Five-Step Decision-Making Framework to Strategy 5) Downsizing and the Management of Processing Capacity <ol style="list-style-type: none"> (1) Engineered and Discretionary Costs (2) Identifying Unused Capacity for Engineered and Discretionary Overhead (3) Managing Unused Capacity 	<p>12. Strategy, Balanced Scorecard, and Strategic Profitability Analysis</p> <ol style="list-style-type: none"> 3) Strategy Implementation and the Balanced Scorecard [Page 501] 4) Strategic Analysis of Operating Income [Page 515] 5) Downsizing and the Management of Processing Capacity [Page 524] 	
제 8 주	1 2 3	중 간 고 사		
제 9 주	1	<p>13. Pricing Decisions and Cost Management</p> <p>Learning objectives :</p> <ol style="list-style-type: none"> 1) Discuss the three major factors that affect pricing decisions 2) Understand how companies make long-run pricing decisions 3) Price products using the target-costing approach 4) Apply the concepts of cost incurrence and locked-in 	<p>13. Pricing Decisions and Cost Management</p> <ol style="list-style-type: none"> 1) Major Factors that Affect Pricing Decisions [Page 545] 2) Costing and Pricing for the Long Run [Page 545] 3) Market-Based Approach : Target Costing for Target Pricing [Page 550] 	

	<p>costs</p> <p>5) Price products using the cost-plus approach</p> <p>6) Use life-cycle budgeting and costing when making pricing decisions</p> <p>7) Describe two pricing practices in which non-cost factors are important</p> <p>8) Explain the effects of antitrust laws on pricing</p> <p>Learning contents :</p> <p>1) Major Factors that Affect Pricing Decisions</p> <p>(1) Customers</p> <p>(2) Competitors</p> <p>(3) Costs</p> <p>(4) Weighing Customers, Competitors, and Costs</p> <p>2) Costing and Pricing for the Long Run</p> <p>(1) Calculating Product Costs for Long-Run Pricing Decisions</p> <p>(2) Alternative Long-Run Pricing Approach</p> <p>3) Market-Based Approach : Target Costing for Target Pricing</p> <p>(1) Understanding Customers' Perceived Value</p> <p>(2) Competitor Analysis</p> <p>(3) Implementing Target Pricing and Target Costing</p> <p>4) Value Engineering, Cost Incurrence, and Locked-in Costs</p> <p>(1) Value-Chain Analysis and Cross-Functional Teams</p> <p>(2) Achieving the Target Cost per Unit for Provalue</p>	<p>4) Value Engineering, Cost Incurrence, and Locked-in Costs [Page 553]</p>	
2	<p>5) Cost-Plus Pricing</p> <p>(1) Cost-Plus Target Rate of Return on Investment</p> <p>(2) Alternative Cost-Plus Methods</p> <p>(3) Cost-Plus Pricing and Target Pricing</p> <p>6) Life-Cycle Product Budgeting and Costing</p> <p>(1) Life-Cycle Budgeting and Pricing Decisions</p> <p>(2) Managing Environmental and Sustainability Costs</p> <p>(3) Customer Life-Cycle Costing</p> <p>7) Non-Cost Factors in Pricing Decisions</p> <p>(1) Price Discrimination</p> <p>(2) Peak-Load Pricing</p> <p>(3) International Pricing</p> <p>8) Antitrust Laws and Pricing Decisions</p> <p>- The Supreme Court has not specified the "appropriate measure of costs."</p>	<p>13. Pricing Decisions and Cost Management</p> <p>4) Value Engineering, Cost Incurrence, and Locked-in Costs [Page 553]</p> <p>5) Cost-Plus Pricing [Page 557]</p> <p>6) Life-Cycle Product Budgeting and Costing [Page 560]</p> <p>7) Non-Cost Factors in Pricing Decisions [Page 563]</p> <p>8) Antitrust Laws and Pricing Decisions [Page 564]</p>	
3	<p>14. Cost Allocation, Customer- Profitability Analysis, and Sales-Variance Analysis 579</p> <p>Learning objectives :</p> <p>1) Discuss why a company's revenues and costs differ across customers</p> <p>2) Identify the importance of customer-profitability profiles</p> <p>3) understand the cost-hierarchy-based operating income statement</p> <p>4) Understand criteria to guide cost allocation decisions</p> <p>5) Discuss decisions faced when collecting and allocating indirect costs to customers</p>	<p>14. Cost Allocation, Customer- Profitability Analysis, and Sales-Variance Analysis</p> <p>1) Customer-Profitability Analysis [Page 580]</p> <p>2) Customer-Profitability Profiles [Page 585]</p>	

	<p>6) Subdivide the sales-volume variance into the sales-mix variance and the sales-quantity variance and the sales-quantity variance into the market-share variance</p> <p>Learning contents :</p> <p>1) Customer-Profitability Analysis (1) Customer-Revenue Analysis (2) Customer-Cost Analysis (3) Customer-Level Costs</p> <p>2) Customer-Profitability Profiles (1) Presenting Profitability Analysis (2) Using the Five-Step Decision-Making Process to Manage Customer Profitability</p>		
1	<p>3) Cost-Hierarchy-Based Operating Income Statement</p> <p>4) Criteria to Guide Cost Allocations</p> <p>5) Fully Allocated Customer Profitability (1) Implementing Corporate and Division Cost Allocations (2) Issues in Allocating Corporate Costs to Divisions and Customers (3) Using Fully Allocated Costs for Decision Making</p> <p>6) Sales Variances (1) Static-Budget Variance (2) Flexible-Budget Variance and Sales-Volume Variance (3) Sales-Mix Variance (4) Sales-Quantity Variance (5) Market-Share and Market-Size Variances (6) Market-Share Variance (7) Market-Size Variance</p>	<p>14. Cost Allocation, Customer-Profitability Analysis, and Sales-Variance Analysis</p> <p>3) Cost-Hierarchy-Based Operating Income Statement [Page 589]</p> <p>4) Criteria to Guide Cost Allocations [Page 591]</p> <p>5) Fully Allocated Customer Profitability [Page 593]</p> <p>6) Sales Variances [Page 599]</p>	
제 10 주	<p>15. Allocation of Support-Department Costs, Common Costs, and Revenues</p> <p>Learning objectives :</p> <p>1) Distinguish the single-rate method from the dual-rate method</p> <p>2) Understand how the choice between allocation base on budgeted and actual usage can affect the incentives of division managers</p> <p>3) Allocate multiple support-department costs using the direct method, the step-down method, and the reciprocal method</p> <p>4) Explain the importance of explicit agreement between contracting parties when the reimbursement amount is based on cost incurred</p> <p>6) Understand how bundling of products causes revenue allocation issues and the methods managers use to allocate revenues</p> <p>Learning contents :</p> <p>1) Allocating Support Department Costs Using the Single-Rate and Dual-Rate Methods</p>	<p>15. Allocation of Support-Department Costs, Common Costs, and Revenues</p> <p>1) Allocating Support Department Costs Using the Single-Rate and Dual-Rate Methods [Page 622]</p> <p>2) Budgeted Versus Actual Costs and the Choice of Allocation Base [Page 627]</p>	

		<p>(1) Single-Rate and Dual-Rate Methods</p> <p>(2) Allocation Based on the Demand for(or Usage of) Materials-Handling Services</p> <p>(3) Allocation Based on the Supply of Capacity</p> <p>(4) Advantages and Disadvantages of Single-Rate Method</p> <p>(5) Advantages and Disadvantages of Dual-Rate Method</p> <p>2) Budgeted Versus Actual Costs and the Choice of Allocation Base</p> <p>(1) Budgeted Versus Actual Rates</p> <p>(2) Budgeted Versus Actual Usage</p> <p>(3) Fixed-Cost Allocation Based on Budgeted Rates and Budgeted Usage</p> <p>(4) Fixed-Cost Allocation Based on Budgeted Rates and Actual Usage</p> <p>(5) Allocating Budgeted Fixed Costs Based on Actual Usage</p>		
	3	<p>3) Allocating Costs of Multiple Support Departments</p> <p>(1) Direct Method</p> <p>(2) Step-Down Method</p> <p>(3) Reciprocal Method</p> <p>(4) Overview of Methods</p> <p>(5) Calculating the Cost of Job WPP298</p> <p>4) Allocating Common Costs</p> <p>(1) Stand-Alone Cost-Allocation Method</p> <p>(2) Incremental Cost-Allocation Method</p> <p>5) Cost Allocations and Contract Disputes</p> <p>6) Bundled Products and Revenue Allocation Methods</p> <p>(1) Bundling and Revenue Allocation</p> <p>(2) Stand-Alone Revenue-Allocation Method</p> <p>(3) Incremental Revenue-Allocation Method</p>	<p>15. Allocation of Support-Department Costs, Common Costs, and Revenues</p> <p>3) Allocating Costs of Multiple Support Departments [Page 630]</p> <p>4) Allocating Common Costs [Page 641]</p> <p>5) Cost Allocations and Contract Disputes [Page 643]</p> <p>6) Bundled Products and Revenue Allocation Methods [Page 644]</p>	
제 11 주	1	<p>16. Cost Allocation: Joint Products and Byproducts</p> <p>Learning objectives :</p> <p>1) Identify the splitoff point in a joint-cost situation and distinguish joint products from byproducts</p> <p>2) Explain why joint costs are allocated to individual products</p> <p>3) Allocate joint costs using four methods</p> <p>4) Identify situations when the sales value at splitoff method is preferred when allocating joint costs</p> <p>5) Explain why joint costs are irrelevant in a sell or process further decision</p> <p>6) Account for byproducts using two methods</p> <p>Learning contents :</p> <p>1) Joint-Cost Basics</p> <p>2) Allocating Joint Costs</p>	<p>16. Cost Allocation: Joint Products and Byproducts</p> <p>1) Joint-Cost Basics [Page 664]</p> <p>2) Allocating Joint Costs [Page 665]</p> <p>3) Approaches to Allocating Joint Costs [Page 666]</p> <p>4) Choosing an Allocation Method [Page 674]</p> <p>5) Why Joint Costs are irrelevant for Decision Making [Page 675]</p> <p>6) Accounting for Byproducts [Page 677]</p>	

	<p>3) Approaches to Allocating Joint Costs</p> <ul style="list-style-type: none"> (1) Sales Value at Splitoff Method (2) Physical-Measure Method (3) Net Realizable Value Method (4) Constant Gross-Margin Percentage NRV Method <p>4) Choosing an Allocation Method</p> <ul style="list-style-type: none"> - Not Allocating Joint Costs <p>5) Why Joint Costs Are Irrelevant for Decision Making</p> <ul style="list-style-type: none"> (1) Sell-or-Process-Further Decisions (2) Decision Making and Performance Evaluation (3) Pricing Decisions <p>6) Accounting for Byproducts</p> <ul style="list-style-type: none"> (1) Production Method: Byproducts Recognized at Time Production Is Completed (2) Sales Method: Byproducts Recognized at Time of Sale 		
<p>2</p>	<p>17. Process Costing</p> <p>Learning objectives :</p> <ul style="list-style-type: none"> 1) Identify the situations in which process-costing systems are appropriate 2) Understand the basic concepts of process costing and calculate equivalent units 3) Describe the five steps in process costing and calculate equivalent units 4) Use the weighted-average methods and the first-in, first-out(FIFO) method of process costing 5) Apply process-costing methods to situations with transferred-in costs 6) Understand the need for hybrid-costing systems such as operation costing <p>Learning contents :</p> <ul style="list-style-type: none"> 1) Illustrating Process Costing <ul style="list-style-type: none"> - Case 1: Process Costing with No Beginning or Ending Work-in-Process Inventory - Case 2: Process Costing with Zero Beginning and Some Ending Work-in-Process Inventory (1) Summarizing the Physical Units and Equivalent Units (Steps 1 and 2) (2) Calculating Produce Costs (Steps 3, 4, and 5) (3) Journal Entries - Case 3: Process Costing with Some Beginning and Some Ending Work-in-Process Inventory (4) Weighted-Average Method (5) First-In, First-Out Method (6) Comparing the Weighted-Average and FIFO Methods 	<p>17. Process Costing</p> <ul style="list-style-type: none"> 1) Illustrating Process Costing [Page 696] <ul style="list-style-type: none"> - Case 1: Process Costing with No Beginning or Ending Work-in-Process Inventory [Page 697] - Case 2: Process Costing with Zero Beginning and Some Ending Work-in-Process Inventory [Page 698] - Case 3: Process Costing with Some Beginning and Some Ending Work-in-Process Inventory [Page 704] 	
<p>3</p>	<p>2) Transferred-In Costs in Process Costing</p> <ul style="list-style-type: none"> (1) Transferred-In Costs and the Weighted-Average Method (2) Transferred-In Costs and the FIFO Method (3) Points to Remember About Transferred-In Costs <p>3) Hybrid Costing Systems</p> <ul style="list-style-type: none"> (1) Overview of Operation-Costing Systems (2) Illustrating an Operation-Costing System 	<p>17. Process Costing</p> <ul style="list-style-type: none"> 2) Transferred-In Costs in Process Costing [Page 712] 3) Hybrid Costing Systems [Page 717] 	

<p>제 12 주</p>	<p>(3) Journal Entries</p> <p>18. Spoilage, Rework, and Scrap</p> <p>Learning objectives :</p> <ol style="list-style-type: none"> 1) Understand the definitions of spoilage, rework, and scrap 2) Identify the differences between normal and abnormal spoilage 3) Account for spoilage in process costing using the weighted average method and the First-in,first-out(FIFO) method 4) Account for spoilage at various stages of completion in process costing 5) Account for spoilage in job costing 6) Account for rework in job costing 7) Account for scrap <p>Learning contents :</p> <ol style="list-style-type: none"> 1) Defining Spoilage, Rework, and Scrap 2) Two Types of Spoilage <ol style="list-style-type: none"> (1) Normal Spoilage (2) Abnormal Spoilage 3) Spoilage in Process Costing Using Weighted-Average and FIFO <ol style="list-style-type: none"> (1) Count All Spoilage (2) Five-Step Procedure for Process Costing with Spoilage (3) Weighted-Average Method and Spoilage (4) FIFO Method and Spoilage (5) Journal Entries 4) Inspection Points and Allocating Costs of Normal Spoilage 5) Job Costing and Spoilage 6) Job Costing and Rework 7) Accounting for Scrap <ol style="list-style-type: none"> (1) Recognizing Scrap at the Time of Its Sale (2) Recognizing Scrap at the Time of Its Production 	<p>18. Spoilage, Rework, and Scrap</p> <ol style="list-style-type: none"> 1) Defining Spoilage, Rework, and Scrap [Page 739] 2) Two Types of Spoilage [Page 739] 3) Spoilage in Process Costing Using Weighted-Average and FIFO [Page 740] 4) Inspection Points and Allocating Costs of Normal Spoilage [Page 747] 5) Job Costing and Spoilage [Page 750] 6) Job Costing and Rework [Page 751] 7) Accounting for Scrap [Page 753] 	
	<p>19. Balanced Scorecard: Quality and Time 768</p> <p>Learning objectives :</p> <ol style="list-style-type: none"> 1) Explain the four cost categories in a cost-of quality program 2) Develop nonfinancial measures and methods to improve quality 3) Use costs-of quality measures to make decisions 4) Use financial and nonfinancial measures to evaluate quality 5) Describe customer-response time and on time performance and why delays occur 6) Determine the costs of delays 7) Use financial and nonfinancial measures of time <p>Learning contents :</p>	<p>19. Balanced Scorecard: Quality and Time</p> <ol style="list-style-type: none"> 1) Quality as a Competitive Tool [Page 769] 2) Using Nonfinancial Measures to Evaluate and Improve Quality [Page 773] 3) Weighing the Costs and Benefits of Improving Quality [Page 777] 4) Evaluating a Company's Quality Performance [Page 779] 5) Time as a Competitive Tool [Page 780] 6) Relevant Revenues and Costs of Delays [Page 784] 7) Balanced Scorecard and 	

	<ol style="list-style-type: none"> 1) Quality as a Competitive Tool <ul style="list-style-type: none"> - The Financial Perspective: The Costs of Quality 2) Using Nonfinancial Measures to Evaluate and Improve Quality <ol style="list-style-type: none"> (1) The Customer Perspective: Nonfinancial Measures of Customer Satisfaction (2) The Internal-Business-Process Perspective: Analyzing Quality Problems and Improving Quality (3) The Learning-and-Growth Perspective: Quality Improvements 3) Weighing the Costs and Benefits of Improving Quality 4) Evaluating a Company's Quality Performance 5) Time as a Competitive Tool <ol style="list-style-type: none"> (1) Customer-Response Time and On-Time Performance (2) Bottlenecks and Time Drivers 6) Relevant Revenues and Costs of Delays 7) Balanced Scorecard and Time-Based Measures 	<p>Time-Based Measures [Page 786]</p>	
<p>3</p>	<p>20. Inventory Management, Just-in-Time, and Simplified Costing Methods 798</p> <p>Learning objectives :</p> <ol style="list-style-type: none"> 1) Identify six categories of costs associated with goods for sale 2) Balance ordering costs with carrying costs using the economic-order-quantity(EOQ) decision model 3) Identify the effect of errors that can arise when using the EOQ decision model and ways to reduce conflicts between the EOQ model and models used for performance evaluation 4) Describe why companies are using just-in-time(JIT) purchasing 5) Distinguish materials requirements planning(MRP) systems from JIT systems for manufacturing 6) Identify the features and benefits of a JIT Production system. 7) Describe different ways backflush costing can simplify traditional inventory-costing systems 8) Understand the principles of lean accounting <p>Learning contents :</p> <ol style="list-style-type: none"> 1) Inventory Management in Retail Organizations <ol style="list-style-type: none"> (1) Costs Associated with Goods for Sale (2) The Economic-Order-Quantity Decision Model (3) When to Order, Assuming Certainty (4) Safety Stock (5) Estimating Inventory-Related Relevant Costs and Their Effects (6) Cost of a Prediction Error (7) Conflicts Between the EOQ Decision Model and Managers' Performance Evaluation 2) Just-in-Time Purchasing <ol style="list-style-type: none"> (1) JIT Purchasing and EOQ Model Parameters (2) Relevant Costs of JIT Purchasing 	<p>20. Inventory Management , Just-in-Time, and Simplified Costing Methods</p> <ol style="list-style-type: none"> 1) Inventory Management in Retail Organizations [Page 799] 2) Just-in-Time Purchasing [Page 807] 	

		<p>(3) Supplier Evaluation and Relevant Costs of Quality and Timely Deliveries</p> <p>(4) JIT Purchasing, Planning and Control, and Supply-Chain Analysis</p>	
제 13 주	1	<p>3) Inventory Management, MRP, and JIT Production</p> <p>(1) Materials Requirements Planning</p> <p>(2) Just-in-Time (JIT) Production</p> <p>(3) Features of JIT Production Systems</p> <p>(4) Costs and Benefits of JIT Production</p> <p>(5) JIT in Service Industries</p> <p>(6)- Enterprise Resource Planning (ERP) Systems</p> <p>4) Performance Measures and Control in JIT Production - Effect of JIT Systems on Product Costing</p> <p>5) Backflush Costing</p> <p>(1) Simplified Normal or Standard-Costing Systems</p> <p>(2) Special Considerations in Backflush Costing</p> <p>(3) Lean Accounting</p>	<p>20. Inventory Management, Just-in-Time, and Simplified Costing Methods</p> <p>3) Inventory Management, MRP, and JIT Production [Page 812]</p> <p>4) Performance Measures and Control in JIT Production [Page 815]</p> <p>5) Backflush Costing [Page 816]</p>
	2	<p>21. Capital Budgeting and Cost Analysis 838</p> <p>Learning objectives :</p> <p>1) Understanding the five stages of capital budgeting for a project</p> <p>2) Use and evaluate the two main discounted cash flow(DCF) methods : The net present value (NPV) Method and the internal rate of return(IRR) method</p> <p>3) Use and evaluate the payback and discounted payback methods</p> <p>4) Use and evaluate the accrual accounting rate-of-return (AARR) method</p> <p>5) Identify relevant cash inflows and outflows for capital budgeting decisions</p> <p>6) Understand issues involved in implementing capital budgeting decisions and evaluating managerial performance</p> <p>7) Explain how managers can use capital budgeting to achieve their firm's strategic goals</p> <p>Learning contents :</p> <p>1) Discounted Cash Flow</p> <p>(1) Net Present Value Method</p> <p>(2) Internal Rate-of-Return Method</p> <p>(3) Comparing the Net Present Value and Internal Rate-of-Return Methods</p> <p>(4) Sensitivity Analysis</p> <p>2) Payback Method</p> <p>(1) Uniform Cash Flows</p> <p>(2) Nonuniform Cash Flows</p> <p>3) Accrual Accounting Rate-of-Return Method</p> <p>4) Relevant Cash Flows in Discounted Cash Flow Analysis</p> <p>(1) Relevant After Tax Flows</p> <p>(2) Categories of Cash Flows</p> <p>5) Project Management and Performance Evaluation</p>	<p>21. Capital Budgeting and Cost Analysis</p> <p>1) Discounted Cash Flow [Page 842]</p> <p>2) Payback Method [Page 847]</p> <p>3) Accrual Accounting Rate-of-Return Method [Page 850]</p> <p>4) Relevant Cash Flows in Discounted Cash Flow Analysis [Page 851]</p> <p>5) Project Management and Performance Evaluation [Page 857]</p> <p>6) Strategic Considerations in Capital Budgeting [Page 858]</p>

		<ul style="list-style-type: none"> (1) Post-Investment Audits (2) Performance Evaluation <p>6) Strategic Considerations in Capital Budgeting</p> <ul style="list-style-type: none"> (1) Investment in Research and Development (2) Customer Value and Capital Budgeting 		
	3	<p>22. Management Control Systems, Transfer Pricing, and Multinational Considerations</p> <p>Learning objectives :</p> <ul style="list-style-type: none"> 1) Describe a management control system and its three key properties 2) Describe the benefits and costs of decentralization 3) Explain transfer prices and the four criteria managers use to evaluate them 4) Calculate transfer prices using three methods 5) Illustrate how market-based transfer prices promote goal congruence in perfectly competitive markets 6) Understand how to avoid making suboptimal decision when transfer prices are based on full cost plus a markup 7) Describe the range of feasible transfer prices when there is unused capacity and alternative methods for arriving at the eventual hybrid price 8) Apply a general guideline for determining a minimum transfer price 9) Incorporate income tax considerations in multinational transfer pricing <p>Learning contents :</p> <ul style="list-style-type: none"> 1) Management Control Systems <ul style="list-style-type: none"> (1) Formal and Informal Systems (2) Effective Management Control 2) Decentralization <ul style="list-style-type: none"> (1) Benefits of Decentralization (2) Costs of Decentralization (3) Comparing Benefits and Costs (4) Decentralization in Multinational Companies (5) Choices About Responsibility Centers 3) Transfer Pricing <ul style="list-style-type: none"> - Criteria for Evaluating Transfer Prices 	<p>22. Management Control Systems, Transfer Pricing, and Multinational Considerations</p> <ul style="list-style-type: none"> 1) Management Control Systems [Page 877] 2) Decentralization [Page 878] 3) Transfer Pricing [Page 882] 	
제 14 주	1	<ul style="list-style-type: none"> 4) Calculating Transfer Prices <ul style="list-style-type: none"> - An Illustration of Transfer Pricing 5) Market-Based Transfer Prices <ul style="list-style-type: none"> (1) Perfectly-Competitive-Market Case (2) Distress Prices (3) Imperfect Competition 6) Cost-Based Transfer Prices <ul style="list-style-type: none"> (1) Full-Cost Bases (2) Variable-Cost Bases 7) Hybrid Transfer Prices <ul style="list-style-type: none"> (1) Prorating the Difference Between Maximum and Minimum Transfer Prices (2) Negotiated Pricing (3) Dual Pricing 	<p>22. Management Control Systems, Transfer Pricing, and Multinational Considerations</p> <ul style="list-style-type: none"> 4) Calculating Transfer Prices [Page 883] 5) Market-Based Transfer Prices [Page 886] 6) Cost-Based Transfer Prices [Page 887] 7) Hybrid Transfer Prices 	<p>원가관리회계의 과제는 수강생들이 현업에서도 유용하게 쓰일 수 있는 주제 또는 꼭 숙지하여야 할 사항을 주관식 형태의 과제물로 제출함.</p> <p><과제물 주제 예시></p>

	<p>8) A General Guideline for Transfer-Pricing Situations 9) How Multinationals Use Transfer Pricing to Minimize Their Taxes</p>	<p>[Page 890] 8) A General Guideline for Transfer-Pricing Situations [Page 892] 9) How Multinationals Use Transfer Pricing to Minimize Their Taxes [Page 894]</p>	<p>1. Case Question : Calculate the amounts to be in EWIP and FG using FRO, LIFO, Average Methods</p> <p>2. Case Question : Calculate the relevant and irrelevant costs</p> <p>3. Case Question : Calculate Quality improvement, relevant costs, relevant revenue</p> <p>4. Case Question : Calculate ROI, RI, EVA</p>
2	<p>23. Performance Measurement, Compensation, and Multinational Considerations 911</p> <p>Learning objectives :</p> <ol style="list-style-type: none"> 1) select financial and nonfinancial performance measures to use in a balanced scorecard 2) Examine accounting-based measures for evaluating a business unit's performance, including return on investment(ROI), residual income (RI), and economic value added (EVA) 3) Analyze the key measurement choices in the design of each performance measure 4) Study the choice of performance targets and design of feedback mechanisms 5) Indicate the difficulties that occur when the performance of divisions operating in different countries is compared 6) Understand the roles of salaries and incentives when rewarding managers 7) Describe the four levers of control and why they are necessary <p>Learning contents :</p> <ol style="list-style-type: none"> 1) Financial and Nonfinancial Performance Measures 2) Accounting-Based Measures for Business Units <ol style="list-style-type: none"> (1) Return on Investment 	<p>23. Performance Measurement, Compensation, and Multinational Considerations</p> <ol style="list-style-type: none"> 1) Financial and Nonfinancial Performance Measures [Page 912] 2) Accounting-Based Measures for Business Units [Page 913] 3) Choosing the Details of the Performance Measures [Page 919] 4) Target Levels of Performance and Feedback [Page 923] 	

		<ul style="list-style-type: none"> (2) Residual Income (3) Economic Value Added (4) Return on Sales (5) Comparing Performance Measures <p>3) Choosing the Details of the Performance Measures</p> <ul style="list-style-type: none"> (1) Alternative Time Horizon (2) Alternative Definitions of Investment (3) Alternative Asset Measurements <p>4) Target Levels of Performance and Feedback</p> <ul style="list-style-type: none"> (1) Choosing Target Levels of Performance (2) Choosing the Timing of Feedback 		
	3	<p>5) Performance Measurement in Multinational Companies</p> <ul style="list-style-type: none"> (1) Calculating a Foreign Division's ROI in the Foreign Currency (2) Calculating the Foreign Division's ROI in U.S. Dollars <p>6) Distinguishing the Performance of Managers from the Performance of Their Subunits</p> <ul style="list-style-type: none"> (1) The Basic Tradeoff: Creating Incentives Versus Imposing Risk (2) Intensity of Incentives and Financial and Nonfinancial Measurements (3) Benchmarks and Relative Performance Evaluation (4) Performance Measures at the Individual Activity Level (5) Executive Performance Measures and Compensation <p>7) Strategy and Levers of Control</p> <ul style="list-style-type: none"> (1) Boundary Systems (2) Belief Systems (3) Interactive Control Systems 	<p>23. Performance Measurement, Compensation, and Multinational Considerations</p> <p>5) Performance Measurement in Multinational Companies [Page 924]</p> <p>6) Distinguishing the Performance of Managers from the Performance of Their Subunits [Page 927]</p> <p>7) Strategy and Levers of Control [Page 931]</p>	
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3.1.2.1 수업계획서 및 교재 내용의 적절성(점수)