



B.E. International Program

Faculty of Economics, Thammasat University



AC 202 MANAGERIAL ACCOUNTING

Class time: **Mondays 8:00 - 11:00 am**

Venue: Room **302**, Faculty of Economics, Prachan Campus

Semester: **2/2015** (January 18 – May 14, 2016)

Course Prerequisites: AC201 Financial Accounting or equivalent course

Course Description: Develops foundational knowledge and skills needed to apply accounting data in planning and controlling business operations. Topics include costs, cost drivers and allocation, contribution margin and managerial budgeting.

Instructors: Assistant Professor Dr. Nontawan Yomchinda, Email: nontawan@tbs.tu.ac.th
Dr. Pailin Trongmateerut, Email: pailin@tbs.tu.ac.th

Please include the “AC202” in the email subject to help us go through emails faster.

Required Text: Garrison, Noreen, Brewer, Cheng & Yuen. Managerial Accounting, Asia Global 2nd Edition, McGraw-Hill/Irwin, 2015. ISBN: 9781259011825 and the registration code to the Connect®

Required material: Only four-function calculators may be used when students are taking quizzes and exams.

Grading: Grades for the course will be based on the following four components:

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|--------------------------------|-------------|
| 1. Midterm Exam | 30% |
| 2. Final Exam | 40% |
| 3. Project | 10% |
| 4. Quizzes | 10% |
| 5. Online homework assignments | <u>10%</u> |
| Total | <u>100%</u> |

Project:

Students will form a group to carry on a project. You will choose a topic covered in this class and show the application of the chosen topic to a business entity. You are required to provide a brief presentation (the maximum length is 15 minutes). A written report (approximately 10 pages) must be submitted at the presentation date. The report must at least contain the business background, a problem statement, a managerial accounting topic, the application, the analysis, results, the conclusion and suggestions. The sources of data and proper citation must be completed. The project will graded based on the quality of presentation and the paper report. Due date for report submission and presentation is May 9.

Quizzes:

Quizzes will be given throughout the course. They are designed to evaluate student understanding of recently assigned reading materials. As protection against the possibility of a bad day or an unlucky absence, in computing the course grades I will disregard the lowest quiz score. Thus, no make-up quiz will be given.

Online homework assignments:

To get the credit for the homework assignments, all assigned homework **must** be prepared and submitted through the Connect® website and be completed prior to each exam. You must create your log-in account to fulfill the requirements. You have plenty of time to complete the homework so last minute problems or extensions will not be addressed unless a documented emergency situation occurs. The registration code and the textbook are available at the Thammasat bookstore.

Policies and procedures:

1. Regular class attendance and completion of all quizzes are necessary to successfully complete this course.
2. The student is responsible for all subject matter (handouts, lecture materials, assignments, announcements, etc.) whether present or absent.
3. The student is expected to actively participate in class discussions.
4. We reserve the right to make any necessary adjustments to the syllabus.
5. Per the B.E. Dress Code, students are expected to dress in a respectful manner. You should adhere to common practices of modesty, cleanliness and neatness.

Class etiquette:

Professionalism and positive participation from all students increase the learning experience of everyone in the class. Professionalism and positive participation include verbal comments and questions, taking part in class discussion, supporting other students as they participate, nonverbal interaction in support of the learning environment, **respect** for others, etc.

Disruptive conduct should be avoided in the classroom. This includes talking when others are speaking, leaving the class during lectures or exams (without prior permission) and habitually arriving late. Cell phone should be turned off or placed in silent mode before the beginning of class. Use of computers, tablets, and cell phones in class should be limited to activities directly related to the course.

Academic integrity:

Dishonesty or cheating will not be tolerated. It is your responsibility to know what constitutes academic misconduct and to comply with the Student code of Conduct. According to the University policy, the student will receive “F” grade for the course and suspension for at least 2 semesters.

Add-drop policy:

Please contact the BE program for adding and dropping from class. Withdrawal (with W on transcript) can be made about two weeks after the mid-term week.

COURSE SCHEDULE
(January 18 – May 14, 2016)

| Wk. | Date | Material to be covered | Instructor |
|---|-------------|--|-------------------|
| 1 | Jan 18 | Chapter 1: Overview of Managerial Accounting Chapter 2: Cost Concept | Dr. Pailin |
| 2 | Jan 25 | Chapter 3: Cost Behavior: Analysis & Use | Dr. Pailin |
| 3 | Feb 1 | Chapter 4: Cost-Volume-Profit Relationships | Dr. Pailin |
| 4 | Feb 8 | Chapter 5: Variable Costing | Dr. Pailin |
| 5 | Feb 15 | Chapter 8: Job-Order Costing | Dr. Pailin |
| 6 | Feb 22 TBA | Chapter 9: Process Costing | Dr. Pailin |
| 7 | Feb 29 | Chapter 7: Activity-Based Costing Review for Midterm Exam | Dr. Pailin |
| Monday March 7, 2016 9.00AM – 10.30AM Midterm exam: Covering Chapters 1-5, 7-9 | | | |
| 9 | Mar 14 | Chapter 10: Budgeting | Dr. Nontawan |
| 10 | Mar 21 | Chapter 11: Flexible Budgets and Performance Analysis | Dr. Nontawan |
| 11 | Mar 28 | Chapter 12: Standard Costs and Variances | Dr. Nontawan |
| 12 | April 4 | Chapter 13: Performance Measurement in Decentralized Organizations and Segment Reporting | Dr. Nontawan |
| 13 | April 18 | Chapter 14: Differential Analysis | Dr. Nontawan |
| 14 | April 25 | Chapter 14: Cont' | Dr. Nontawan |
| 15 | May 2 | Chapter 15: Capital Budgeting Decisions | Dr. Nontawan |
| 16 | May 9 | Project presentation | Dr. Nontawan |
| Wednesday June 1, 2016 9.00AM – Noon Final exam: Covering Chapter 10-15 | | | |

Important Dates (January – May 2016)

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| Adding or dropping courses without record | January 18 – February 1 |
| Midterm exam week | March 7 – 12 |
| Midterm exam date | March 7 |
| Course withdrawal with “W” | March 23 – 28 |
| Songkran Break | April 11 – 17 |
| Final exam week | May 16 – June 1 |
| Final exam date | June 1 |