



B.E. International Program

Faculty of Economics, Thammasat University



AC 202 Managerial Accounting

Class time: Monday 8:00 am-11:00 am

Venue: Room 206, Faculty of Economics

Semester 2/2013 (January 13 – May 3, 2014)

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

Required Text : Garrison, Noreen, Brewer. Managerial Accounting, 14th. Edition (Thailand), McGraw-Hill/Irwin, 2012. ISBN: 9781121546349

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

1. Midterm Exam	45%
2. Final Exam	45%
4. Quizzes and Homework	<u>10%</u>
Total	<u>100%</u>

Quizzes and Homework: Quizzes and homework will be given throughout the course. They are designed to evaluate student understanding of recently assigned reading materials. You will be allowed to drop some of the quizzes. **No make-up quiz will be given.** Homework will be graded based on quality and completeness. Homework will be collected at the beginning of the class. Late work will not be accepted.

Attendance: Students are expected to attend class. The material covered on the exams will include issues raised in lecture and class discussion. Those who arrive late or do not attend class are responsible for all material covered during class. Assignments are listed in this syllabus. Additional assignments and communication will be announced in class. I reserve the right to make any adjustments to the syllabus.

Policies and Procedures:

1. Regular class attendance and completion of all assigned homework 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. I reserve the right to make any necessary adjustments to the syllabus.

• **Academic Dishonesty**

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 by March 24th, 2014.

Course schedule

Wk.	Date	Material to be covered	Instructor	Recommended exercise
1	Jan.13, 2014	Chapter 1: Overview Chapter 2: Managerial Accounting and Cost Concept	Nontawan	Ex. 2-3, 2-4, 2-5, 2-6, 2-7, Prob. 2-21
2	Jan. 20, 2014	Chapter 3: Job-Order Costing	Nontawan	Ex. 3-1, 3-2, 3-3, 3-6, 3-7
3	Jan. 27, 2014	Chapter 4: Process Costing	Nontawan	Ex. 4-1, 4-2, 4-3, 4-4, Prob. 4-13
4	Feb. 3, 2014	Chapter 5: Cost-Volume-Profit Relationships	Nontawan	Ex. 5-1, 5-3, 5-4, 5-5, 5-6, 5-7, 5-8, 5-9
5	Feb. 10, 2014	Chapter 6: Variable Costing and Segment Reporting	Nontawan	Ex. 6-1, 6-2, 6-3, 6-4, Prob. 6-16
6	Feb. 17, 2014	Chapter 7: Activity-Based Costing	Nontawan	Ex.7-1, 7-2, 7-3, 7-4, 7-5, Prob. 7-17
7	Feb. 24, 2014	Review for Midterm Exam	Nontawan	
Monday March 3, 2014 9:00am-10:30am Midterm exam: Covering Chapter 1-7				
8	Mar. 10, 2014	Chapter 8: Profit Planning	Pailin	Ex. 8-10, Ex8-11
9	Mar. 17, 2014	Chapter 9: Flexible Budgets and Performance Analysis	Pailin	Ex. 9-1, 9-2, 9-3, 9-4, 9-5, Prob. 9-20
10	Mar. 24, 2014	Chapter 10: Standard Costs and Variances	Pailin	Ex. 10-1, 10-2, 10-3, Prob. 10-9
11	Mar. 31, 2014	Chapter 10 Cont' Chapter 11: Performance Measurement in Decentralized Organizations	Pailin	Ex. 11-1, 11-2, 11-3, Prob. 11-14
12	Apr. 7, 2014	Substitution for Chakri Memorial Day		
	TBA	Chapter 12: Differential Analysis	Pailin	Ex. 12-1, 12-2, 12-3, 12-4, 12-5, 12-6
13	Apr. 14, 2014	Songkran Festival Holiday		
	TBA	Chapter 12 Cont'	Pailin	
14	Apr. 21, 2014	Chapter 13: Capital Budgeting Decisions	Pailin	Ex. 13-1, 13-2, 13-3, 13-4
15	Apr. 28, 2014	Chapter 13 Cont' Review for Final Exam	Pailin	
Thursday May 8, 2014 9.00 am-12.00pm Final exam: Covering Chapter 8-13				

Disclaimer: The course syllabus is subject to changes.