



# B.E. International Program

Faculty of Economics, Thammasat University



## Course Outline

### AC 202 Managerial Accounting

Semester 1/2013 (August 13 – November 30, 2013)

<b>Number of credits</b>	3 credits
<b>Lecture Time</b>	Mondays ; 9.00 AM – noon
<b>Lecture Venue</b>	206, 2 <sup>nd</sup> floor, Faculty of Economics, Thammasat University, Tha Prachan campus
<b>Instructor</b>	Assistant Professor Dr. Nontawan Yomchinda <b>Email:</b> nontawan@tbs.tu.ac.th Dr. Pailin Trongmateerut <b>Email:</b> pailin@tbs.tu.ac.th

**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.

**Course Prerequisites** : AC201 Financial Accounting or equivalent course

**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 about 2 weeks after the mid-term week.

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

### Course schedule

Wk.	Date	Material to be covered	Instructor	Recommended exercise
1	Aug 19, 2013	Chapter 1: Overview Chapter 2: Managerial Accounting and Cost Concept	Pailin	Ex. 2-3, 2-4, 2-5, 2-6, 2-7, Prob. 2-21
2	Aug 26, 2013	Chapter 3: Job-Order Costing	Pailin	Ex. 3-1, 3-2, 3-3, 3-6, 3-7
3	TBA	Chapter 4: Process Costing	Pailin	Ex. 4-1, 4-2, 4-3, 4-4, Prob. 4-13
4	Sep 2, 2013	Chapter 5: Cost-Volume-Profit Relationships	Pailin	Ex. 5-1, 5-3, 5-4, 5-5, 5-6, 5-7, 5-8, 5-9
5	Sep 9, 2013	Chapter 6: Variable Costing and Segment Reporting	Pailin	Ex. 6-1, 6-2, 6-3, 6-4, Prob. 6-16
6	Sep 16, 2013	Chapter 7: Activity-Based Costing	Pailin	Ex. 7-1, 7-2, 7-3, 7-4, 7-5, Prob. 7-17
7	Sep 23, 2013	Review for Midterm Exam	Pailin	
<b>Monday September 30, 2013 9.00 – 10.30 AM Midterm exam: Covering Chapter 1-7</b>				
9	Oct 7, 2013	Chapter 8: Profit Planning	Nontawan	Ex. 8-10, Ex8-11
10	Oct 14, 2013	Chapter 9: Flexible Budgets and Performance Analysis	Nontawan	Ex. 9-1, 9-2, 9-3, 9-4, 9-5, Prob. 9-20
11	Oct 21, 2013	Chapter 10: Standard Costs and Variances	Nontawan	Ex. 10-1, 10-2, 10-3, Prob. 10-9

12	Oct 28, 2013	Chapter 10 Cont' Chapter 11: Performance Measurement in Decentralized Organizations	Nontawan	Ex. 11-1, 11-2, 11-3, Prob. 11-14
13	Nov 4, 2013	Chapter 12: Differential Analysis	Nontawan	Ex. 12-1, 12-2, 12-3, 12-4, 12-5, 12-6
14	Nov 11, 2013	Chapter 12 Cont'	Nontawan	
15	Nov 18, 2013	Chapter 13: Capital Budgeting Decisions	Nontawan	Ex. 13-1, 13-2, 13-3, 13-4
16	Nov 25, 2013	Chapter 13 Cont' Review for Final Exam	Nontawan	
<b>Tuesday December 3, 2013 9.00 - noon Final exam: Covering Chapter 8-13</b>				

**Disclaimer: The course syllabus is subject to changes.**

**Important Dates**

Class begins	August 13, 2013
Adding and Dropping Course	August 13 – 27, 2013
<b>Midterm Exam</b>	<b>September 30, 2013 ; 9.00 – 10.30 AM</b>
Course Withdrawal with “W”	October 16 – 21, 2013
Last day of classes	November 30, 2013
<b>Final Exam</b>	<b>December 3, 2013 ; 9.00 AM - noon</b>