



B.E. International Program

Faculty of Economics, Thammasat University



Course Syllabus

AC 202 MANAGEMENT ACCOUNTING

Semester 2/2017 (January 8 – May 20, 2018)

Number of credits: 3 credits (3-0-6)

Lecture Time: Monday, 09.00 – 12.00 hours

Lecture Venue: Room 302 Faculty of Economics

Instructor: Assoc. Prof. Dr. Monvika Phadoongsitthi
Email: monvika.tu@gmail.com
Office: Room 511, Business School Building
Class Facebook: BE – AC202 Monvika

Course Description:

A study of collecting and analyzing management accounting data for planning, controlling, performance evaluation, improving efficiency and effectiveness as well as the management decision making at all level.

Prerequisites:

AC201 Financial Accounting or equivalent course

Course objectives:

After successfully completing this course, students will be able to:

- understand the differences between financial and management accounting.
- calculate costs in using cost accounting systems and understand how the costs flow through the systems.
- understand and use cost information to support management decision-making such as planning, control and evaluation.

Suggested Textbook :

- Garrison, R.H., Noreen, E.W., Brewer, P.C., Cheng, N.S. and Yuen, K.C.K. 2015. Managerial Accounting, Asia Global Edition 2/e, McGraw-Hill/Irwin.
- Any managerial accounting textbooks

Grading Policy:

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

1. Midterm Exam	40%	(Monday, March 12, 2018, 09.00-11.00 hrs.)
2. Final Exam	40%	(Monday, May 28, 2018, 09.00-12.00 hrs.)
3. Assignments & Quizzes	<u>20%</u>	
Total	<u>100%</u>	

Assignments & Quizzes:

Assignments & quizzes will be given throughout the course. They are designed to evaluate student understanding of recently assigned reading materials. **No make-up quiz/assignment will be given.**

Academic integrity:

Cheating in any form of class exam or quiz or plagiarism is subject to the penalties based on Thammasat University's student compliance act.

Remarks:

◆ Adding and Dropping Courses W/O Record	January 8 - 22, 2018
◆ <i>The University Sports of Thailand*</i>	January 22 - February 3, 2018
◆ <i>Makha Bucha Day*</i>	March 1, 2018
◆ Midterm Examination Period	March 12 - 17, 2018
	(Monday, March 12, 2018, 09.00-11.00 hrs.)
◆ Course withdrawal with "W"	March 28 – April 2, 2018
◆ <i>Chakri Memorial Day*</i>	April 6, 2018
◆ <i>Songkran Festival Day*</i>	April 11-17, 2018
◆ <i>Royal Ploughing Ceremony Day*</i>	May 14, 2018
◆ Last day of class	May 20, 2018
◆ Final Examination Period	May 21 – June 2, 2018
	(Monday, May 28, 2018, 09.00-12.00 hrs.)

* *Holiday, No classes during this period*

AC202 Tentative Class Schedule
(January 8 – May 20, 2018)

Session	Date	Topics	Garrison (2015)
1 – 2	Jan 8 Jan 15	<ul style="list-style-type: none"> • Overview of Managerial Accounting • Cost Concepts 	Ch 1 & 2
3	Feb 5	<ul style="list-style-type: none"> • Job Order Costing 	Ch 8
4	Feb 12	<ul style="list-style-type: none"> • Process Costing 	Ch 9
5	Feb 19	<ul style="list-style-type: none"> • Cost Allocation & Activity-Based Costing 	Ch 7
6 – 7	Feb 26 Mar 5	<ul style="list-style-type: none"> • Flexible Budgets and Performance Analysis • Standard Costs and Variances 	Ch 12
<p>☺ ☺ ☺ Midterm Examination ☺ ☺ ☺</p> <p>Monday, March 12, 2018, 09.00-11.00 hrs.</p>			
8	Mar 19	<ul style="list-style-type: none"> • Cost Behavior: Analysis and Use 	Ch 3
9	Mar 26	<ul style="list-style-type: none"> • Absorption Costing and Variable Costing 	Ch 5
10	Apr 2	<ul style="list-style-type: none"> • Cost-Volume-Profit Relationships 	Ch 4
11	Apr 9	<ul style="list-style-type: none"> • Differential Analysis 	Ch 14
12	Apr 23	<ul style="list-style-type: none"> • Master Budgeting 	Ch 10
13 – 15	Apr 30 May 7 May 14*	<ul style="list-style-type: none"> • Responsibility Accounting • Transfer Pricing • Performance Measurement in Decentralized Organizations 	Ch 13
<p>☺ ☺ ☺ Final Examination ☺ ☺ ☺</p> <p>Monday, May 28, 2018, 09.00-12.00 hrs.</p>			