



AC 202 Management Accounting
Semester 2/2011 (Section 046401)

Prerequisite:

AC201 Fundamental Accounting

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.

Course Objectives:

At the successful completion of this course, students should be able to:

1. Understand basic concepts of management accounting and the usefulness of internal accounting system.
2. Understand how managers use and analyze managerial accounting information to make decisions.
3. Apply management accounting knowledge in decision-making scenarios.

Class Time and Venue:

Date: Monday, Time: 08.00 – 11.00 a.m.

Venue: Room # 206, Faculty of Economics Building

Instructor:

Assoc. Prof. Dr. Monvika Phadoongsitthi

Room # 511, Faculty of Commerce and Accountancy Building

Email: monvika.tu@gmail.com Tel. (02) 613-2198

Office Hours: By appointment

Suggested Textbook:

Garrison, R. H., Noreen, E. W., Brewer, P. C., Cheng, N. S., and Yuen, K. C. K. (2012).

Managerial Accounting: An Asian Perspective. McGraw-Hill Education (Asia).

Any managerial accounting textbooks.

Class Format:

Classroom times will emphasize both the technical and intuitive aspects of the course. Material tested will be based on the following:

- a) Class notes
- b) Lecture discussion that emphasizes an intuitive understanding of the notes
- c) Homework problems and case studies

Grading:

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

Quizzes & Assignments	20%	
Midterm Examination	40%	(Feb 27 th , 2012, 09.30-11.00)
Final Examination	<u>40%</u>	(May 15 th , 2012, 09.00-12.00)
Total	<u>100%</u>	

THERE IS NO EXTRA CREDIT WORK AVAILABLE

The exam will be closed-book and closed-note.

An unexcused failure to attend class on the day of an exam will result in a grade of zero. You will be permitted to take a make-up exam only if your reason for missing an exam is legitimate and documented in writing.

Quizzes and assignments will be given throughout the course. They are designed to evaluate student understanding of recently assigned reading materials.

Homework assignments will be recommended during the course of the semester. Homework is assigned for the chapters of the required textbook. I will not collect or grade the homework assignments. It is your responsibility to keep up with the schedule. Suggested solutions to the assignments will be provided.

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

Academic Calendar & Holidays:

Adding and Dropping Courses W/O Record	January 9 - 23, 2012
Mid-term Examination Period	February 27 - March 3, 2012
<i>Makabucha Day*</i>	<i>March 7, 2012</i>
Course Withdrawal With "W"	March 15 - 21, 2012
<i>Chakri Memorial Day*</i>	<i>April 6, 2012</i>
<i>Songkran Festival*</i>	<i>April 13 - 17, 2012</i>
Final Examination Period	May 4 - 20, 2012
<i>Coronation Day*</i>	<i>May 5, 2012</i>
<i>Coronation Day (Substitution)*</i>	<i>May 7, 2012</i>
<i>Royal Ploughing Ceremony Day*</i>	<i>May 9, 2012</i>

Note: * Holiday

Tentative Class Schedule

Session	Date	Materials
1	Jan 9	• Management Accounting and Business Environment • Managerial Accounting and Cost Concepts
2 - 3	Jan 16 Jan 23	Introduction to Cost Accounting Systems • System Design: Job Order Costing • System Design: Process Costing
4	*Jan 30*	Activity-Based Costing and Management
5	Feb 6	Cost-Volume-Profit Relationships
6	Feb 13	• Variable Costing: A Tool for Management • Absorption Costing
7	Feb 20	Review
☺ ☺ ☺ Midterm Examination ☺ ☺ ☺ Monday 27, February, 2012 (09.30 - 11.00)		
8	Mar 5	• Profit Planning • Activity-Based Budgeting
9 - 10	**TBA** Mar 12	• Flexible Budgets and Performance Analysis • Standard Costs and Variances
11 - 12	Mar 19 Mar 26	• Responsibility Accounting • Decentralization and Segment Reporting • Transfer Pricing • Performance Measurement
13	Apr 2	• Relevant Costs for Decision Making
14	Apr 9	• Target Costing and Pricing Decisions
15	Apr 23	Review
☺ ☺ ☺ Final Examination ☺ ☺ ☺ Tuesday 15, May, 2012 (09.00 - 12.00)		