

Course Syllabus

- 1. Name of Curriculum** Bachelor of Business Administration
Mahidol University International College
- 2. Course Code** ICMB 212 **Course Title** Managerial Accounting
- 3. Number of Credits** 4 **(Lecture / Lab)** (4-0)

4. Prerequisites

ICMB 211

5. Type of Course

Core Course

6. Semester / Academic Year

Third / 2004

7. Course Description

Basic cost accounting and the role of managerial accounting in planning, organizing, controlling and decision making.

8. Course Objectives

The course aims to develop the students understanding of the fundamental managerial accounting concepts that are involved in the management decision making process.

9. Course Outline

Session	Topic			Instructor
	Lecture / Seminar	Hour	Lab	
1	Chapter 1 : Managerial Accounting and the business Environment	2	-	
2	Chapter 2: Cost Terms, Concepts and Classifications <ul style="list-style-type: none"> ▪ Manufacturing Costs ▪ Product Costs vs Period Costs 	2	-	
3	Chapter 2: Cost Terms, Concepts and Classifications (cont') <ul style="list-style-type: none"> ▪ Cost Terms ▪ Cost Classifications 	2	-	

4	Chapter 5: Cost Behavior: <ul style="list-style-type: none"> ▪ Types of Cost Behavior Patterns ▪ Analysis of Mixed Costs 	2	-	
5	Chapter 6: Cost-Volume-Profit Relationships <ul style="list-style-type: none"> ▪ Break-Even Analysis ▪ CVP Relationship in Graphic Form 	2	-	
6	Chapter 6: Cost-Volume-Profit Relationships (cont') <ul style="list-style-type: none"> ▪ The Contribution Margin and its applications 	2	-	
7	Chapter 6: Cost-Volume-Profit Relationships (cont') <ul style="list-style-type: none"> ▪ The Contribution Margin Ratio ▪ The Concept of Sales Mix 	2	-	
8	Chapter 3: Job-Order Costing <ul style="list-style-type: none"> ▪ An Overview ▪ Job Cost Sheet ▪ Computation of Unit Costs 	2	-	
9	Chapter 3: Job-Order Costing (cont') <ul style="list-style-type: none"> ▪ The Flow of Costs ▪ The Application of Manufacturing Overhead ▪ Over-applied and Under-applied Overhead 	2	-	
10	Chapter 4: Process Costing <ul style="list-style-type: none"> ▪ Comparison of Job-Order and Process Costing ▪ The Flow of Materials, Labor, and Overhead Costs 	2	-	
11	<ul style="list-style-type: none"> ▪ Mid-Term Exam 	2	-	
12	Chapter 4: Process Costing (cont') <ul style="list-style-type: none"> ▪ Equivalent Units of Production: Weighted Average method 	2	-	

13	Chapter 4: Process Costing (cont') <ul style="list-style-type: none"> ▪ Production Report 	2	-	
14	Chapter 8: Activity-Based Costing <ul style="list-style-type: none"> ▪ Designing an Activity-Based Costing System ▪ The Mechanics of Activity-Based Costing ▪ Comparison of Traditional and Activity-Based Costing Product Costs 	2	-	
15	Chapter 10: Standard Costs <ul style="list-style-type: none"> ▪ Setting Standard Costs ▪ Direct Labor Variances ▪ Direct Materials Variances 	2	-	
16	Chapter 10: Standard Costs (cont') <ul style="list-style-type: none"> ▪ Direct Labor & Material Variances (cont') 	2	-	
17	Chapter 13: Relevant Costs for Decision Making <ul style="list-style-type: none"> ▪ Cost Concepts for Decision Making ▪ Adding or Dropping Product Lines and Other Segments 	2	-	
18	Chapter 13: Relevant Costs for Decision Making (cont') <ul style="list-style-type: none"> ▪ Adding or Dropping Product Lines and Other Segments ▪ The Make or Buy decision 	2	-	
19	Chapter 13: Relevant Costs for Decision Making (cont') <ul style="list-style-type: none"> ▪ Special Orders ▪ Utilization of Constrained Resources 	2	-	

20	Chapter 13: Relevant Costs for Decision Making (cont') <ul style="list-style-type: none"> ▪ Joint Product Cost ▪ Sell or Process Further Decisions 	2	-	
21	<ul style="list-style-type: none"> ▪ Revision 	2	-	
		42		

10. Teaching Methods

Lectures and Discussions. Problems and exercises are also assigned for each chapter.

11. Teaching Media

Texts, teaching materials and transparencies.

12. Course Assessment

Attendance	5%
Quizzes & Homework	10%
Mid-term Exam	35%
Final Exam	50%

13. Course Evaluation

Grading criteria is as follows:

<u>A</u>	<u>> 90%</u>
B+	85 – 90%
B	80 – 84%
C+	70 – 79%
C	60 – 69%
D+	55 – 59%

D	50 – 54%
F	< 50%

14. Reference

Required textbook:

Managerial Accounting, 10th Edition, Garrison and Noreen, McGrawHill; 2003

15. Instructor

Barry Clements

16. Course Coordinator

Barry Clements