



COURSE SYLLABUS

Semester ...1... Academic Year ... 2019.....

1. **Faculty of Business Administration.... Department of Accounting.....**

2. **Course code...**01130172 **..Course name..** Financial Accounting....Sec. 410.....

Total credits ... 3(3 -0) ...

Prerequisite (course code and name) ...01130171 or 01130102.....

Section Saturday...09.00-12.00... am.....**Room:** ...EC5616.....

3. **Lecturer:** Assoc. Prof. Dr. Tharinee Pongsupatt.....

4. **Office hours for consultation with students**

Day:...Monday..... **Time:** ...13:00-16:00..... **or by appointment**

Telephone ...02-942-8777..... **e-mail address:** ...fbustnr@ku.ac.th.....

5. **Course Objective(s)**

1. Describe concepts of management accounting.
2. Describe cost accounting systems used by manufacturing businesses.
3. Use activity-based costing for product cost.
4. Determine cost-volume-profit analysis.
5. Describe master and flexible budgeting.
6. Implement accounting data for short term and long term decision making.

6. **Course Description**

Importance of management accounting, cost accumulation, standard costing, activity-based costing, budgeting, flexible budgeting, cost-volume-profit analysis, responsibility accounting, segment reporting, pricing, and use of accounting data for decision making.

7. **Course Outline**

- 7.1 ...Describe managerial accounting.....
- 7.2 ...Describe job order systems and process costing system
- 7.3 ...Prepare a cost of production report.....
- 7.4 ...Illustrate activity-based costing for product costing.....
- 7.5 ...Allocate support department costs to production department
- 7.6 ...Classify costs as variable costs, fixed costs or mixed costs.....
- 7.7 ...Describe and illustrate reporting operating income under absorption and variable costing.....
- 7.8 ...Prepare operating and financial budgets for a manufacturing firm.....
- 7.9 ...Compute and interpret variances from standard costs.....
- 7.10 .. Evaluate decentralized operation.....

8. Student-centered Teaching Method(s)

Lecture, co-operative learning, discussion, self/group independent study, presentation, homework, practice, Internet-based learning.

9. Teaching Aids/Materials

Transparencies, slides, materials, electronics media, documents, samples.

10. Measure(s) of Achievement

	<u>Percent</u>
10.1 Independent study and presentation	5...
10.2 Examinations and quizzes	
- Mid-term examination	35...
- Final examination	50...
- Quizzes	5...
10.3 Class attendance	5...
10.4 Other (specify)	-
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Total	<u><u>100</u></u>

11. Grading

A, B+, B, C+,C, D+, D and F

12. Textbook(s) and Readings

MANAGERIAL ACCOUNTING 15e By Warren, C.S. and Tayler, W.B. 2020. Cengage Learning ISBN 978-981-48-6609-5

13. Class Schedule

No.	Date 2019	Topics	Class Activity
1	Aug. 17	Ch.1 Introduction to managerial accounting	Lecture
2	Aug. 24	Ch.2 Job order costing	Lecture, practice, independent study
3	Aug. 31* (Cancel)	Ch.3 Process costing	Lecture, practice, homework
4	Sept. 7	Ch.4 Activity-based costing	Lecture, practice, homework
5	Sept. 14	Ch.5 Support departments and joint cost allocation	Lecture, practice, homework, independent study
6	Sept. 21* (Cancel)	Ch.6 Cost-volume-profit analysis	Lecture, practice, homework
Midterm Exam Sept. 28 (Sat.)- Oct.6 (Sun.) 2019			
Graduation Ceremony Oct. 10 (Thur.)-14 (Mon.)			No Class
7	Sept. 19	Ch.7 Variable costing for management analysis	Lecture, practice, homework, independent study

No.	Date	Topic	Class Activity
8	Oct. 26	Ch.8 Budgeting	Lecture, practice
9	Nov. 2	Ch.9 Evaluating variances from standard costs	Lecture
10	Nov. 9	Ch.10 Evaluating decentralized operations	Lecture, practice, homework
11	Nov. 16	Ch.11 Differential analysis and product pricing	Lecture, practice, homework, independent study
12	Nov. 22**	Ch.12 Capital investment analysis	Lecture, practice, homework, independent study
13	Nov. 23	Ch.13 Lean Manufacturing and activity analysis	Lecture, practice, homework, independent study
14	Nov. 30	Ch.14 The balanced scorecard and corporate social responsibility	Lecture, practice, homework,
15	Dec.7	Ch. 16 Financial statement analysis	Lecture, practice, homework, independent study
Final Exam Dec. 9 (Mon)-20 (Fri.) 2019			

14. Other

Cancel	Make up class
Aug. 31	
Sept. 21	

Signature... *Tharinee Pongsupatt*

(Assoc.Prof. Dr. Tharinee Pongsupatt ...)

Date...Aug. 17th, 2019.....