



## SYLLABUS

**Name of Institution:** Mahidol University International College

**Division:** Business Administration Division

### GENERAL INFORMATION

#### 1. Course Code and Course Title

Thai	ICMB 214 การบัญชีการจัดการ
English	ICMB 214 Managerial Accounting

**2. Number of Credits:** 4 credits (4-0-8)

#### 3. Credit Hours/Trimester

Lecture or Other In-class Activity Hours	Laboratory/ Field Trip/ Internship Hours	Self-Study Hours
48	0	96

**4. Degree:** Bachelor of Business Administration

#### 5. Faculty Member:

**Name:** Asst. Prof. Dr. Phassawan Suntraruk

**Email:** phassawan.sun@mahidol.edu

**Telephone:** +66 2 700 5000 Ext 4461

**Office:** A433

**Office Hours:** Monday and Wednesday 12.00-14.00

**6. Trimester/Academic Year:** T2/2023-2024

**7. Pre-Requisites:** ICMB 213 Financial Accounting

## DESCRIPTION AND OBJECTIVES

### 1. Course Description

Thai	แนวคิดเกี่ยวกับต้นทุนเบื้องต้น ระบบบัญชีต้นทุน การประยุกต์ใช้บัญชีการจัดการเพื่อการวางแผน การควบคุม การประเมินผลการดำเนินงาน และการตัดสินใจ
English	Basic cost concepts; Cost accounting systems; Uses of management accounting for planning, control, performance evaluation and decision-making purposes

### 2. Course Objectives

Course Learning Objectives (CLO)		Program Learning Objectives (PLO)
CLO1	Describe various types of costs and cost accounting systems	PLO5.1 Students can demonstrate knowledge of main business functions and organizational management
CLO2	Apply different management accounting techniques for various business situations	
CLO3	Prepare budgets to facilitate planning	
CLO4	Apply financial ratio analysis to analyze a company's operating and financial performance	
CLO5	Analyze how corporate social responsibility (CSR) can create value for stakeholders	PLO4.2 Students can analyze how sustainability approaches create value for stakeholders

## TEACHING AND EVALUATION PLANS

### 1. Teaching Plan

Class	Topic	Hours	CLO	Teaching Methods	Assessment
1	<b>Ch. 1 Introduction</b> <ul style="list-style-type: none"> <li>▪ What is Managerial Accounting?</li> <li>▪ Work of Management</li> <li>▪ Managerial Accounting: Beyond the Numbers</li> </ul>	2	CLO1	Interactive Lecture	Q&A
2	<b>Ch. 2 Cost Concepts</b> <ul style="list-style-type: none"> <li>▪ Cost Terms and Concepts</li> <li>▪ Costs Classification for Preparing Financial Statements</li> </ul>	2	CLO1	Interactive Lecture Practice Problems	Assignment
3	Ch. 2 Cost Concepts (cont'd) <ul style="list-style-type: none"> <li>▪ Schedule of Cost of Goods Manufactured</li> </ul>	2	CLO1	Interactive Lecture Practice Problems	Assignment
4	Ch. 2 Cost Concepts (cont'd) <ul style="list-style-type: none"> <li>▪ Schedule of Cost of Goods Sold, and Income Statement</li> <li>▪ Practices</li> </ul>	2	CLO1	Interactive Lecture Practice Problems	Assignment
5	<b>Ch.8 Job-Order Costing</b> <ul style="list-style-type: none"> <li>▪ Differences between Job-Order Costing and Process Costing</li> <li>▪ The Flow of Costs and T-Accounts</li> <li>▪ Over-Applied and Under-Applied Overhead</li> </ul>	2	CLO1	Interactive Lecture Practice Problems	Assignment
6	Ch.8 Job-Order Costing (cont'd) <ul style="list-style-type: none"> <li>▪ Schedule of Cost of Goods Manufactured, Schedule of Cost of Goods Sold, and Income Statement</li> <li>▪ Computation of Unit Costs</li> </ul>	2	CLO1	Interactive Lecture Practice Problems	Assignment

Class	Topic	Hours	CLO	Teaching Methods	Assessment
7	Ch.8 Job-Order Costing (cont'd) <ul style="list-style-type: none"> <li>■ Practices</li> </ul>	2	CLO1	Interactive Lecture Practice Problems	Assignment
8	<b>Ch.16 Statement of Cash Flow</b> <ul style="list-style-type: none"> <li>■ Classification of cash flows as relating to operating, investing, or financing activities.</li> <li>■ Prepare the Statement of Cash Flows using indirect method.</li> </ul>	2	CLO2	Interactive Lecture Practice Problems	Assignment
9	Ch.16 Statement of Cash Flow (cont'd) <ul style="list-style-type: none"> <li>■ Interpretation of the statement of cash flow</li> <li>■ Practices</li> </ul>	2	CLO2	Interactive Lecture Practice Problems	Assignment
10	<b>Ch.17 Financial Statement Analysis</b> <ul style="list-style-type: none"> <li>■ Ratio Analysis <ul style="list-style-type: none"> <li>- Profitability</li> <li>- Liquidity</li> <li>- Asset Management</li> </ul> </li> </ul>	2	CLO4	Interactive Lecture Practice Problems	Report/ Presentation
11	Ch.17 Financial Statement Analysis (cont'd) <ul style="list-style-type: none"> <li>■ Ratio Analysis <ul style="list-style-type: none"> <li>- Debt Management</li> <li>- Market Performance</li> </ul> </li> </ul>	2	CLO4	Interactive Lecture Practice Problems	Report/ Presentation
12	Ch.17 Financial Statement Analysis (cont'd) <ul style="list-style-type: none"> <li>■ Group Project Discussion</li> </ul>	2	CLO4	Discussion	Report/ Presentation
13	Ch.17 Financial Statement Analysis (cont'd) <ul style="list-style-type: none"> <li>■ Group Project Presentation I</li> </ul>	2	CLO4	Presentation	Report/ Presentation

Class	Topic	Hours	CLO	Teaching Methods	Assessment
14	Ch.17 Financial Statement Analysis (cont'd) <ul style="list-style-type: none"> <li>▪ Group Project Presentation II</li> </ul>	2	CLO4	Presentation	Report/ Presentation
15	<b>Corporate Social Responsibility: An Approach to Create Sustainability</b> <ul style="list-style-type: none"> <li>▪ CSR, its importance, and value creation to stakeholders</li> </ul>	2	CLO5	Interactive Lecture	Final Exam
16	<b>Corporate Social Responsibility: (cont'd)</b> <ul style="list-style-type: none"> <li>▪ Discussion on the implementation of a CSR approach in a company</li> </ul>	2	CLO5	Discussion	Final Exam
17	<b>Ch.10 Budgeting</b> <ul style="list-style-type: none"> <li>▪ Importance of Budgets</li> <li>▪ Cash Budget</li> </ul>	2	CLO3	Interactive Lecture Practice Problems	Final Exam
18	Ch.10 Budgeting (cont'd) <ul style="list-style-type: none"> <li>▪ Budgeted Income Statement</li> <li>▪ Budgeted Balance Sheet</li> </ul>	2	CLO3	Interactive Lecture Practice Problems	Final Exam
19	Ch.10 Budgeting (cont'd) <ul style="list-style-type: none"> <li>▪ Practices</li> </ul>	2	CLO3	Interactive Lecture Practice Problems	Final Exam
20	<b>Ch.12 Standard Costs and Variances</b> <ul style="list-style-type: none"> <li>▪ Setting Standard Costs</li> <li>▪ Direct Material Variances</li> <li>▪ Direct Labor Variances-using an average rate</li> <li>▪ Variable Manufacturing Overheads Variance</li> </ul>	2	CLO2	Interactive Lecture Practice Problems	Assignment

Class	Topic	Hours	CLO	Teaching Methods	Assessment
21	Ch.12 Standard Costs and Variances (cont'd) <ul style="list-style-type: none"> <li>■ Analysis of Variances</li> <li>■ Practices</li> </ul>	2	CLO2	Interactive Lecture Practice Problems	Assignment
22	<b>Ch.4 Cost-Volume-Profit Relationships</b> <ul style="list-style-type: none"> <li>■ Intro. to Cost-Volume-Profit Relationships</li> <li>■ Contribution Margin and Contribution Margin Ratio</li> <li>■ Single Product Break-Even Analysis</li> </ul>	2	CLO2	Interactive Lecture Practice Problems	Final Exam
23	Ch.4 Cost-Volume-Profit Relationships (cont'd) <ul style="list-style-type: none"> <li>■ Sale mix and its break even</li> <li>■ Practices</li> </ul>	2	CLO2	Interactive Lecture Practice Problems	Final Exam
24	Review Session	2			
	<b>Final Examination</b> Date: Fri Apr 5, 2023 Time: 12.00-13.50 Room: TBA	1hr50m		All sections	On campus

### Evaluation Plan

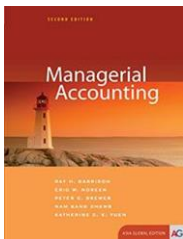
Methods/ Activities	Percentage
Attendance & Participation	10%
Assignments	15%
Group Project - Report	20%
Group Project - Presentation	15%
Final Exam	40%

## 2. Course Assessment

Raw Score	Grade
90 – 100	A
85 – 89	B+
80 – 84	B
75 – 79	C+
70 – 74	C
65 – 69	D+
60 – 64	D
< 60	F

## TEACHING MATERIAL AND RESOURCE

### Recommended Reference List



Garrison, R., Noreen, E., Brewer, P., Cheng, N., & Yuen, K. (2014).  
*Managerial Accounting* (Asia Global Ed), 2e, McGrawHill.

## COURSE POLICY

### 1. Academic Dishonesty

Academic dishonesty is prohibited at MUIC. It is a serious offense because it diminishes the quality of scholarship and makes accurate evaluation of student progress impossible. Please refer and adhere to the rules and regulations regarding an academic dishonesty stated in the Student Handbook.

### 2. Class Attendance/ Participation

Attendance is mandatory. Attendance will be checked. Full class participation requires that you attend all classes on time and that you come well prepared to discuss assigned readings, and engage with the course content thoughtfully. Lack of preparation, unprofessional conduct (e.g. non-participation, tardiness and distracting behavior, etc.) will lower your participation score.

According to MUIC's policy, students are expected to attend at least 80% of the class. If the student misses the class more than 4 times, they will not be able to take the final

examination. If students have a valid reason for missing classes, they should contact the lecturer beforehand, or directly afterwards.

### **3. Assignments**

Assignments can be in form of in-class, homework, etc. They must be handed in by the set deadlines. Any assignments not handed in on time will not be counted. All assignments and answers to those assignments will be posted on MUIC E-learning.

### **4. Group Project**

Details of the group project will be announced during chapter 17's sessions and posted on MUIC E-learning. Students must follow the instructions strictly. For groups that fail to comply all instructions, the original marks will be reduced.

### **5. Final Examination**

There will not be a mid-term examination. There will be a final examination. Details will be advised to students later. Students are not allowed to use any textbook or notes during the exam.

### **6. Calculator**

A scientific calculator is required, and it is the students' responsibility to bring the calculator for every class.

### **7. Uniform Policy**

Proper dress code is part of the written policy of student conduct, including exchange and visiting students. MUIC is a high-profile institution and it is considered quite an honor to be wearing its uniform; students are expected to strictly follow the university dress code norms. No cut-off jeans, shorts, miniskirts or short skirts, tank tops or low-cut blouses, flip-flops, rubber or plastic sandals, or house slippers are permitted.

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