

NATIONAL UNIVERSITY OF SINGAPORE
NUS Business School
Department of Accounting

ACC2002 - Managerial Accounting: Lesson Plan

Instructors

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Session:

Semester I, 2015/16

Course Objective and Scope

The emphasis of the course is on the use of accounting information internally by managers in managing an organisation. Students will gain an understanding of the information needed by managers in planning, control and decision-making. The course will cover topics such as cost concepts and cost behaviour, costing systems, flexible budgets and variance analysis, management controls and responsibility accounting and relevant costs in decision-making.

Recommended Text

Ronald Hilton and David Platt, Managerial Accounting: Creating Value in a Dynamic Business Environment, 10E Global Edition (2015), McGraw-Hill Education (Asia).

Assessment Methods

Class participation	15%
Presentation	15%
Mid-term test	30%
Final examination	40%

ACC2002 - Managerial Accounting (Lecture Schedule)

Week 1 (10 Aug)

The Changing Role of Managerial Accounting in a Dynamic Business Environment (Chp 1)

Basic Cost Management Concepts (Chp 2)

Questions for Presentation in Week 2 (TBC)

[Note: Each presentation should not exceed 45 minutes.]

Week 2 (17 Aug)

Activity Analysis, Cost Behaviour, and Cost Estimation (Chp 6)

Questions for Presentation in Week 3

Week 3 (24 Aug)

Cost-Volume-Profit Analysis (Chp 7)

Questions for Presentation in Week 4

Week 4 (31 Aug)

Product Costing & Cost Accumulation in a Batch Production Environment (Chp 3)

Questions for Presentation in Week 5

Week 5 (7 Sept)

Process Costing & Hybrid Product-Costing Systems (Chp 4)

Questions for Presentation in Week 6

Week 6 (14 Sept)

Variable Costing and the Costs of Quality and Sustainability (Chp 8)

Questions for Presentation in Week 7

RECESS: (Sat, 19 Sept to Sun, 27 Sept)

Week 7 (28 Sept)

Activity-Based Costing and Management (Chp 5)

Questions for Presentation in Week 8

<u>Mid-term Test</u>	a) Scope	Lectures 1 to 4
	b) Date	3 Oct 2015 (TBC)
	c) Venue	TBC
	d) Time	9.00 a.m. – 10.00 a.m. (TBC)

Week 8 (5 Oct)

Decision Making: Relevant Costs and Benefits (Chp 14)

Questions for Presentation in Week 9

Week 9 (12 Oct)

Financial Planning and Analysis: The Master Budget (Chp 9)

Standard Costing and Analysis of Direct Costs (Chp 10)

Questions for Presentation in Week 10

Week 10 (19 Oct)

Flexible Budgets & Analysis of Overhead Costs (Chp 11)

Questions for Presentation in Week 11

Week 11 (26 Oct)

Responsibility Accounting, Operational Performance Measures, and the Balanced Scorecard (Chp 12)

Questions for Presentation in Week 12

Week 12 (2 Nov)

Investment Centres & Transfer Pricing (Chp 13)

Questions for Presentation in Week 13

Week 13 (9 Nov)

Presentation

Revision

29 June 2015