

NATIONAL UNIVERSITY OF SINGAPORE  
NUS Business School  
Department of Accountancy

## **ACC2002 – Managerial Accounting, Semester 2, AY2014**

### **Instructors**

#### **Course Coordinator**

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### **Lecture Time:**

	Group 1	Group 2
Lecture venue	LT17	LT17
Day/Time	Tues: 0800-1000	Wed: 0800-1000

### **Course Objectives and Scope**

This course is an introduction to managerial accounting. It is designed to impart knowledge on the use of accounting information, particularly costing, for management decision making. The course focuses primarily on the use of accounting information internally by managers in managing an organization, both for-profit and no-profit. The course covers the manufacturing, merchandising, and service sectors. The course emphasizes the links between accounting information and management activities such as strategic and operational decision making, financial planning and control, organizational design, and performance evaluation.

At the conclusion of the course, students should be familiar with the basic terminology, concept, and techniques of costing and managerial accounting for decision making. Students will be able to utilize the knowledge acquired in managerial problem solving, and be able to critically evaluate managerial accounting data and reports.

### **Recommended Text**

Managerial accounting: An Asian Perspective (2<sup>nd</sup> ed.) by Ray H. Garrison, Eric W. Noreen, Peter C. Brewer, Nam Sang Cheng, and Katherine C.K. Yuen (Scarborough: McGraw-Hill Education).

Reference: Managerial accounting: creating Value in Dynamic Business Environment (8<sup>th</sup> International Edition, 2009) by Ronald W. Hilton (Scarborough: McGraw-Hill Education). Please go to RBR section in the library for this book.

## **Assessment Methods**

Your final grade of the course will be calculated as follows:

Tutorial class participation	20%
Mid-term test	20%
Final examination	<u>60%</u>
	<u>100%</u>

20% of your final grade is based on class participation and preparations in tutorials. Attendance is considered as part of the class participation. It is important for you to attend each tutorial and be actively involved in class activities. Class participation includes asking and answering questions raised by instructor or by your fellow students, offering alternative solutions, commenting on others' work, etc. You should be adequately prepared before you come to each tutorial. Homework helps students to master important knowledge and skills. All students should complete the assigned questions before the tutorial as they may be called upon to present their solutions.

The mid-term test constitutes 20% of your final grade for this module. It is a close-book and close-note examination except where students are allowed to bring in a one-page A-4 paper in which they can summarize the content of the course.

The final examination constitutes 60% of your final grade. It is a close-book and close-note examination except where students are allowed to bring in a one-page A-4 paper in which they can summarize the content of the course.

University-approved calculators are permitted. No other electronic devices will be allowed. No make-up exam will be administered except under exceptional circumstances

## **Important Note**

This is an challenging course as it lays own critical foundation for costing and managerial planning using financial information. It is essential that you come prepared to all lectures and tutorials. Class materials will be made available in IVLE. Please pre-read the requisite chapters in your textbook before the lectures and complete all tutorial questions ahead of time. You will do well in this course if you put in efforts in advance preparation.

Please take note of the NUS Code of Student Conduct and you are expected to abide by the Code as you are being trained to be a professional and your integrity will be your most valuable asset.

Lastly, lectures and tutorials will begin punctually at the time scheduled. Please be on time!

**Lectures and Tutorials Schedule**

<b>Week</b>	<b>Topic</b>	<b>Chapter</b>	<b>Tutorial</b>	
Week1	Introduction to Managerial Accounting, Basic Cost Management Concepts	1 to 2	No tutorials in week 1	
Week 2	Cost Behavior, Cost Estimation, Cost-Volume-Price Analysis	3 to 4	Tut 1	Self-study
			Prob 2-21, 2-23	Prob 2-24, Case 2-26
Week 3	Absorption and Variable Costing	5 and 6	Tut 2	Self-study
			Prob 3-15, Prob 3-16, Prob 4-20, Prob 4-28	Ex3-4, Ex3-5, Ex4-9, Ex4-10, Ex4-18, Prob4-27
Week 4	Activity-Based Costing and Management	7	Tut 3	Self-study
			Ex 5-4, Prob 5-11, Prob 5-16, Prob 5-18,	Ex 5-3, Ex 5-10, Prob 5-13, Prob 5-15
Week 5	Job-order costing	8	Tut 4	Self-study
			Ex7-13, Ex7-14, Ex7-15, Prob 7-19	Ex 7-5, Ex7-9, Ex7-10, Ex7-11, Prob 7-18
Week 6	Process Costing	9	Tut 5	Self-study
			Ex 8-12 Prob 8-34	The Foundational 15 Ex 8-1 8-13
Recess Week -21 February to 1 March 2015				
Mid-term (Proposed Date and Time: 7 March 2015, Saturday, 0900-1100 - MPSH)				
Week 7	Budgeting	10	Tut 6	Self-study
			Q 9-8 Prob 9-13 Prob 9A-10	The Foundational 15 Prob 9-17 Prob 9A-11
Week 8	Flexible Budgeting	11	Tut 7	Self-study
			Q10-7 Q10-8 Prob 10-28	Prob 10-19 (Requirement 1 only) Case 10-30 Case 10-31

Week 9	Standard Budgeting	12	Tut 8	Self-study
			Ex 11-7 Ex 11-17 Prob 11-23	Prob 11-22 Prob 11-24 Case 11-28
Week 10	Responsibility Accounting	13	Tut 9	Self-study
			Prob 12-16 Ex 12A-4 Ex 12B-2	Case 12-17 Ex 12A-3 Prob 12B-3
Week 11	Segment reporting and Transfer Pricing	13 (App 13A)	Tut 10	Self-study
			Q 13-15 Q 13-16 Ex 13-15 Prob 13-18	Ex13-6 Ex 13-16 Prob 13-20 Prob 13-29
Week 12	Decision Making	14	Tut 11	Self-study
			Ex 3-9 Ex 13A-3 (p.718)	Q13-1, 13-2, 13-3, 13-11, Ex 13-9
Week 13	Revision		Tut 12	Self-study
			Ex 14-6, Q14-13, 14-14, Prob 14-21	Pro 14-24, 14-25, 14-26
Reading – 18 Apr 2015 – 24 May 2015				
Examination – 25 Apr 2015 – 9 May 2015 ACC2002 Exam, TBA				

### **NUS Code of Student Conduct**

As a widely respected institution of higher learning, the National University of Singapore (NUS) is dedicated to cultivating academic and personal excellence in a way that is inclusive and supportive, where communal values as well as the dignity and rights of each person are respected.

NUS students are expected to maintain and uphold the highest standard of integrity and honesty at all times, as well as embracing community standards, diversity and mutual respect for each other, both within the University and the wider Singapore community.

This Code of Student Conduct is intended to guide students' conduct in both the academic and non-academic aspects of their University life by providing an overview of the behavior generally expected of them as members of the University community. It is meant to serve as a broad framework, and should not be treated as an exhaustive list.

In line with the above, the University expects students to uphold both the spirit and letter of this Code of Student Conduct at all times.

**Academic, Professional, and Personal Integrity**

The University is committed to nurturing an environment conducive for the exchange of ideas, advancement of knowledge and intellectual development. Academic honesty and integrity are essential conditions for the pursuit and acquisition of knowledge, and the University expects each student to maintain and uphold the highest standards of integrity and academic honesty at all times.

The University takes a strict view of cheating in any form, deceptive fabrication, plagiarism and violation of intellectual property and copyright laws. Any student who is found to have engaged in such misconduct will be subject to disciplinary action by the University.

It is important to note that all students share the responsibility of protecting the academic standards and reputation of the University. This responsibility can extend beyond each student's own conduct, and can include reporting incidents of suspected academic dishonesty through the appropriate channels. Students who have reasonable grounds to suspect academic dishonesty should raise their concerns directly to the relevant Head of Department, Dean of faculty, registrar, Vice Provost or Provost.