

NATIONAL UNIVERSITY OF SINGAPORE
NUS Business School
Department of Accounting

ACC2002 – Managerial Accounting

Session – Semester II, 2016/17

Course Objective and Scope

An introduction to managerial accounting, this course is designed to impart knowledge on the internal use of accounting information, costing in particular, for decision making and organizational management. The course covers links between accounting information and management activities such as financial planning and control, decision making, and performance evaluation.

By the end of the course, students should:

- be familiar with the basic terminology, concepts, and techniques of costing and managerial accounting that supports decision making;
- be able to apply the above knowledge acquired in managerial problem solving; and
- be able to critically evaluate managerial accounting data and reports

Recommended Text

Managerial Accounting (2nd Edition) by Ray H. Garrison, Eric W. Noreen, Peter C. Brewer, Nam Sang Cheng, and Katherine C.K. Yuen (McGraw-Hill Education).

Instructors

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Administrative Module Coordinator (not involved in teaching)

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Assessment Methods

Class Participation	10%
Group Presentation	10%
Group Project	20%
Final Examination	60%

Course Outline

Week No.	Dates in 2017	Key Topics	Chapters
1	9 - 13 Jan	Introduction to Managerial Accounting and Cost Management Concepts	1 and 2
2	16 - 20 Jan	Cost Behavior and Cost-Volume-Profit Relationships	3 and 4
3	23 - 27 Jan	Absorption Costing, Variable Costing and Cost Allocations of Service Departments	5 and 6
4	30 Jan - 3 Feb	Activity-Based Costing	7
5	6 - 10 Feb	Job-Order Costing	8
6	13 - 17 Feb	Process Costing	9
Recess Week			
7	27 Feb - 3 Mar	Master Budgeting	10
8	6 - 10 Mar	Flexible Budgets and Performance Analysis	11
9	13 - 17 Mar	Standard Costs and Variances	12
10	20 - 24 Mar	Balanced Scorecard and Transfer Pricing	13 (pg 672-681, 708-716)
11	27 - 31 Mar	Performance Measurement in Decentralized Organizations	13 (pg 643 - 672)
12	3 - 7 Apr	Differential Analysis and Decision Making	14
13	10 - 14 Apr	Revision	

Class Attendance and Participation

Class attendance is strictly applicable for this module. All students are to attend the classes assigned by BBA Office. Students are strictly not allowed to randomly select a class to attend as and when they wish, otherwise the class participation and group presentation marks will not be awarded.

If a student is unable to attend the assigned class due to valid reasons such as international or national-level events and competitions, the student may attend an alternative class in the same week. Students should opt to attend an alternative class taught by their own assigned instructor; arrangements with the assigned instructor should be made at least 1 week in advance. If this option is not possible and the student has to attend an alternative class taught by an alternative instructor, he or she has to seek the approval of the alternative instructor at least 1 week in advance, with the assigned instructor notified at the same time. In both instances, documentary support such as excuse letter issued by relevant authorities must be provided.

For students who are absent from lessons due to medical or other valid reasons and are unable to attend an alternative class, they must obtain leave of absence (LOA) from the University. You can apply for LOA using the myISIS portal submitting soft copies of all necessary documents such as medical certificates. When the LOA email is received, forward this email to your instructor to avoid losing class participation marks for the missed class.

You should be prepared for class each week. All students are expected to read the assigned chapters/topics, and attempt the questions listed in the file ‘Questions for Group Presentation_ ACC2002-Semester 2,AY20162017’ before class.

At all times, you should observe ethical behaviour and contribute positively in class that will add value to learning.

Group Presentation

Group presentations on assigned questions, for a particular topic, will take place one week after the lecture on that topic. For assigned questions, please refer to file: ‘Questions for Group Presentation_ ACC2002-Semester2,AY20162017’

Each class should have up to 12 groups, please refer to instructions by assigned instructor.

Each presentation should not exceed 1 hour. Your group will be graded according to:

- Organization of answers and logical reasoning
- Originality in answers (i.e. no verbatim copying and pasting from online answers)
- Ability to collaborate and work as a team
- Presentation and Engagement with the class

Deadline for submission of softcopy presentation materials, via email to your instructor, is the **Saturday, 12noon** just before the week of presentation, e.g. If your group is scheduled to present in the week of 16th -20th January, the presentation materials must be emailed to your instructor by Saturday, 14th January, 12noon.

Group Project

Instructions for the group project would be sent out in January and the **deadline for submission is 25th March 2017 (Saturday)**.

The team working on the group presentation should be the **same** as the team working on the group project. Each group would be assigned a company to work on, and your group would be assessed on how well the team applies key managerial accounting concepts and techniques that would help a company plan and strategise.

Final Examination

Final examination will be a 3-hour paper. It is a closed-book examination. Topics taught in weeks 1 to 12 will be tested.

In all assessments, only university-approved calculators are permitted. No other electronic devices will be permitted in the assessment venue.