

NATIONAL UNIVERSITY OF SINGAPORE  
NUS Business School  
Department of Accounting

**ACC2002 - Managerial Accounting, Semester I, AY2017/18**  
**(TENTATIVE)**

**Module Coordinator and Instructor**

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**Other Instructors**

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**Course Objective and Scope**

This course is an introduction to managerial accounting. It is designed to make both prospective accountants and those interested in other areas of management aware of the roles that accounting plays within organizations. The course focuses primarily on the use of accounting information internally by managers in managing an organization, both for-profit and not-for-profit, and including the manufacturing, merchandising, and services 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, concepts, and techniques of managerial accounting, be able to utilize them in managerial problem solving, and be able to critically evaluate managerial accounting data and reports.

**Recommended Text**

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

## **Assessment Methods**

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

Class Participation	15%
Group Presentation	15%
Mid-term test	25%
Final examination	<u>45%</u>
Total	100%

15% of your final grade is based on class participation. Attendance is considered as part of the class participation. It is important for you to attend each class 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 class. 15% of your final grade is based on group presentation on assigned questions or cases.

The mid-term test constitutes 25% of your final grade for this module. It is a closed-book test. The final examination constitutes 45% of your final grade. It is a cumulative and closed-book examination. No make-up exam will be administered except under exceptional circumstances. University-approved calculators are permitted. No other electronic devices will be allowed.

### **To the Student:**

This is a rewarding but not an easy course. There are many topics to be covered in order to ensure that all students are well-equipped with managerial accounting knowledge. Thus, it is essential that you come prepared to all lectures. Class materials will be made available in IVLE. Please pre-read the requisite chapters in your textbook before the lectures and complete all homework questions ahead of time. You will save a lot of revision time with some advance preparation and be amply rewarded with participation marks when you actively participate in class.

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

**ACC2002 - Managerial Accounting (Lecture Schedule)**

<b>Week</b>	<b>Period</b>	<b>Topics</b>	<b>Chapters</b>
1	14-18 Aug 2017	Introduction to Managerial Accounting and Cost Management Concepts	1-2
2	21-25 Aug 2017	Cost Behavior, Cost Estimation, and Cost-Volume-Profit Relationships	3-4
3	28 Aug-1 Sep 2017	Absorption and Variable Costing	5-6
4	4-8 Sep 2017	Job-Order Costing	8
5	11-15 Sep 2017	Process Costing	9
6	18-22 Sep 2017	Activity-Based Costing and Management	7
Recess week	23 Sep-1 Oct 2017		
7	2-6 Oct 2017	Budgeting	10
8	9-13 Oct 2017	Flexible Budgets	11
9	16-20 Oct 2017	Standard Costing	12
10	23-27 Oct 2017	Responsibility Accounting and Performance Evaluation	13
11	30 Oct-3 Nov 2017	Segment Reporting and Transfer Pricing	13
12	6-10 Nov 2017	Differential Analysis and Decision Making	14