

**Department of Accounting
NUS Business School
National University of Singapore**

Course Syllabus for ACC2002

Course: Managerial Accounting, ACC2002X

Semester: Semester II, 2017/2018

Required Material: Kim Langfield-Smith, Helen Thorne, David Smith and Ronald Hilton, Management Accounting: Information for Creating and Managing Value, 7E, (2015), McGraw-Hill Education (Australia).

Non-graphing, non-programmable calculator is required for all exams.

Instructors

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Course Objective and Scope

The emphasis of the course is on the use of accounting information internally by managers in managing an organization. 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 behavior, costing systems, flexible budgets and variance analysis, management controls and responsibility accounting and relevant costs in decision-making.

Assessment Methods

Class participation	10%	(A)
Presentation (20 minutes)	10%	(B)
Mid-term exam	25%	(C)
Final examination	55%	(D)

- (A) Class participation are assessed in two ways: (1) students' attendance in classes (5%), and (2) students' participation in class discussions (5%);
- (B) Evaluation of the problem solving presentation in which each team does one presentation over the semester. The evaluation is based on (1) timely and complete submission of the solution slides before the start of the class; (2) accuracy of the solutions; (3) stimulation of class discussions during- and after- the presentation. It is assumed that each member in a team will contribute equally and therefore be given the same mark for the presentation. In cases where there is a dispute on the extent of contribution for a team member in the project, the final mark may be adjusted at the discretion of the tutor after investigation.

- (C) Mid-term exam is a *close-book exam* and will cover all materials from the first six lectures. There will be no make-up exam for the mid-term unless under special considerations. Further details will be provided in due course.
- (D) Final examination is a *close-book exam* and is cumulative. You are allowed to bring one help sheet of A4 paper (double-sided in print or in handwriting). Note that you are NOT allowed to have any post-it note on the help sheet. All materials lectured in the course are examinable.

Course Website

Students are expected to visit the course website on the NUS IVLE (Integrated Virtual Learning Environment) regularly. Course announcements, lecture handouts, and other course-related documents are also going to be posted in the workbins on the course website. Students can exchange course-related questions in the course forum.

Academic Integrity

All students are expected to understand and adhere to the standards of Academic Integrity as stated in the National University of Singapore. Any student who violates the Academic Integrity Policy as implemented in this course is subject to sanctions as outlined in the Policy. If you have any questions about the policy, please consult the university administrative offices.

In this course, all exams are individual efforts. Calculators are permitted but laptops, hand-held smart technology devices or cell phones are not permitted to be used during an exam. Programmable calculators are NOT permitted to be used during exams. Using cell phones or other devices to take pictures of any in-class material is prohibited. Any unauthorized use of electronic devices to record in-class discussions/lectures is prohibited.

Teaching Schedule

#	Topics	Text in the book
1	Introduction/overview of managerial accounting	Chapter 1 & 2
2	Cost behavior, cost drivers and cost estimation	Chapter 3
3	Cost-volume-profit analysis	Chapter 18
4	Product costing systems	Chapter 4
5	Process costing and operation costing	Chapter 5
6	A closer look at overhead costs	Chapter 7
7	Activity-based costing	Chapter 8
8	Information for decisions: relevant costs and benefits & Pricing and product mix decisions	Chapter 19 & 20
9	Standard costs: direct material and direct labor	Chapter 10
10	Standard costs: flexible budgets & manufacturing overhead	Chapter 11
11	Managing and reporting performance	Chapter 12
12	Financial performance measures and incentive systems	Chapter 13 & 14

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Schedule for lectures and presentations of review questions

Week	Readings	Tutorial coverage	Tutorial questions	Optional tutorial questions ⁺⁺
1	Chapter 1 & 2.			
2	Chapter 3.	Chapter 1 & 2.	E2.21; E2.22; E2.24; E2.30; P2.32.	C1.40; 1.1; 1.10; 1.13; 1.18; 2.5; 2.13.
3	Chapter 18.	Chapter 3.	E3.29; P3.32; P3.33; C3.42.	E3.21; P3.34; P3.38.
4	Chapter 4.	Chapter 18.	E18.26; P18.32; P18.39; P18.41.	P18.33; P18.34; P18.36; C18.44.
5	Chapter 5.	Chapter 4.	E4.25; P4.37; P4.39; C4.43.	E4.27; P4.31; C4.42.
6	Chapter 7.	Chapter 5.	E5.30; P5.34; P5.39; C5.43.	E5.29; P5.37; C5.44.
Recess week				
7	Chapter 8.	Chapter 7.	P7.33; P7.34; P7.35; P7.37.	E7.26; P7.36; P7.37.
8	Chapter 19 & 20.	Chapter 8.	E8.24; P8.33; P8.38; C8.46.	E8.29; P8.42; C8.44.
9	Chapter 10.	Chapter 19 & 20.	P19.33; P19.34 ¹ ; P19.39; P20.37.	E19.27; P19.37; P19.38; C19.45; E20.26; P20.35.
10	Chapter 11.	Chapter 10.	P10.34; P10.39; P10.42; P10.43.	E10.24; P10.33; P10.37; C10.45.
11	Chapter 12.	Chapter 11.	E11.23; P11.36; P11.37; C11.45.	E11.24; E11.34; P11.32; P11.38.
12	Chapter 13 & 14.	Chapter 12.	E12.24; P12.32; P12.39; C12.45.	E12.29; E12.30; P12.38; C12.42.
13	Review.	Chapter 13 & 14.	P13.31; P13.34; P14.31.	P13.33; P14.33; C14.42.

⁺⁺ Optional tutorial questions refer to the questions that will not be discussed in the class, but solutions will be provided and uploaded in IVLE by individual instructors. This is to give students more opportunities to practise problem solving for materials covered in the textbook.

¹ Please note a typo error in the question. Total manufacturing overhead (0.5 machine hours @**20** per hour, rather than \$40 per hour as in the book).