ACC2002 - Managerial Accounting

Lecturers

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Session:  Semester II, 2011/12 (Lecture B1/B2: LT16, 11:00 – 13:00 p.m./15:00 – 17:00 p.m., Thursday)

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.

Assessment Methods

Tutorial class presentation and participation  20%
Mid-term test  30%
Final examination  50%

Recommended Text


NATIONAL UNIVERSITY OF SINGAPORE  
NUS Business School  
Department of Accounting  

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

Lecture 1 (Thursday 12 January)  
Introduction to Managerial Accounting, Basic Cost Management Concepts

Lecture 2 (Thursday 19 January)  
Cost Behavior, Cost Estimation, Cost-Volume-Price Analysis

Lecture 3 (Thursday 26 January)  
Job-order costing  
*Note: Tutorials in this week are cancelled due to Chinese New year.*

Lecture 4 (Thursday 2 February)  
Process Costing  
*Note: Tutorial 1 starts this week*

Lecture 5 (Thursday 9 February)  
Activity-Based Costing and Management

Lecture 6 (Thursday 16 February)  
Absorption and Variable Costing

RECESS: (Saturday, 18 February to Sunday, 26 February)

**Mid-term Test**
- a) Date  
  Thursday, 1 March 2012
- b) Venue  
  MPSH1
- c) Time  
  8:00 p.m. – 9:00 p.m.

Lecture 7 (Thursday 1 March)  
Budgeting

Lecture 8 (Thursday 8 March)  
Standard Costing

Lecture 9 (Thursday 15 March)  
Flexible Budgets

Lecture 10 (Thursday 22 March)  
Responsibility Accounting and Performance Evaluation

Lecture 11 (Thursday 29 March)  
Segment Reporting and Transfer Pricing

Lecture 12 (Thursday 5 April)  
Decision Making, Review for final exam (if time permits)