

**Managerial Accounting**

<b>Course Title</b>	Managerial Accounting		
<b>Course Code</b>	ACC203	<b>Course Type</b>	Finance Specialization
<b>Credit</b>	3	<b>Contact Hours</b>	45
<b>Prerequisites</b>	None	<b>Co-Requisites</b>	None
<b>Duration</b>	15 weeks	<b>Class Type</b>	Lecture

SolBridge GACCS Objectives	%	Learning Objectives
1. Global Perspective	30	1. Compare job order with process costing
2. Asian Expertise	25	2. Design and use an activity based costing system
3. Creative Management Mind	25	3. Evaluate and prepare managerial accounting statements
4. Cross Cultural Communication	0	4. Compute necessary managerial accounting information
5. Social Responsibility	15	5. Classify and analyze the various types of costs in a manufacturing company
		6. Calculate and allocate overhead costs to product manufacturing.
		7. Use relevant information for making decisions

**Course Description**

The objective of this course is to help students acquire knowledge and understanding of the concepts, techniques of cost and management accounting and to develop skills for managerial decision making

**Learning and Teaching Structure**

Basic knowledge of cost accounting and management accounting is presented with PowerPoint slides.

In-class exercises: basic concepts and techniques are illustrated using examples. These exercises help students follow the lecturer closely and actively. In-class discussions: sometimes discussion questions are raised by the lecturer. Students are encouraged to participate in discussions and share opinions with their Peers. Concept map: at the end of some sessions, the lecturer uses concept maps to provide an overview of the various topics covered and to demonstrate the inter-chapter links.

Assessment	%	Text and Materials
Attendance	20	Title: Management and Cost Accounting
Homework	15	Edition: eighth edition
Midterm Exam	25	Author(s): Colin Drury
Final Exam	40	Publisher: CENGAGE Learning ISBN: 9781408064313

**Course content by Week**

1-2	Course outline and overview - Theory of Costing and The Scope of Management Accounting
3-4	Introduction to Cost Terms, Concepts and Accounting for Overheads
5-6	Job Costing System and Contract costing
7	Midterm Review and Exam
8-10	Activity-Based costing, Process costing and Marginal Costing
11-12	The Budgeting Process, Standard Costing and Variance Analyses
13	Management Control Systems
14-15	Review and Final Exam