



TQF3

Bachelor's Degree

Master's Degree

# College of Hospitality Industry Management

## Course Specification

Course Code: IBP 3318 Course Title : Managerial Accounting  
Credits : 3(3-0-6)

Program: International Business  
College of Hospitality Industry Management  
Suan Sunandha Rajabhat University  
(CHM)

Semester : 1 Academic Year : 2021

## Section 1 General Information

### 1. Code and Course Title

Course Code: IBP3318  
Course Title (English): Managerial Accounting  
Course Title (Thai): การบัญชีบริหาร

### 2. Credits : 3(3-0-6)

### 3. Curriculum and Course Category :

3.1 Curriculum: Bachelor of Business Administration  
(International Business)

3.2 Course Category:

- |   |  |
|---|--|
| <input type="checkbox"/> General Education          | <input type="checkbox"/> Required Course |
| <input checked="" type="checkbox"/> Elective Course | <input type="checkbox"/> Others .....    |

#### **4. Lecturer Responsible for Course and Instructional**

##### **Course Lecturer (s) :**

4.1 Lecturer Responsible for Course: Mr. Kongsak Boonarchatong

4.2 Instructional Course Lecturer(s):

#### **5. Contact/Get in Touch**

Room Number 401

E-mail: Kongsak.bo@ssru.ac.th

#### **6. Semester/ Year of Study**

6.1 Semester: 1                      Year of Study: 2021

6.2 IB 62                              Number of the students enrolled: 9

#### **7. Pre-requisite Course (If any)**

None

#### **8. Co-requisite Course (If any)**

None

#### **9. Learning Location**

College of Hospitality Industry Management Building  
(Nakhonpathom Campus/SSRU)

#### **10. Last Date for Preparing and Revising this Course:**

19<sup>th</sup> August 2021

## Section 2 Aims and Objectives

### 1. Course Aims

At the end of this course, the student will reach to five domains in the following areas of performance :

#### 1.1 Morals and Ethics

- (1) The ability to deliver or to complete a required task at or the appointed time,
- (2) The ability to do the right thing according to the values, beliefs and principles they claim to hold,
- (3) The ability to make decisions in business according to moral concepts and judgments.

#### 1.2 Knowledge

- (1) The ability to identify the business theories and describe important case studies,
- (2) The ability to provide an analysis and provide the solution to real world problems,
- (3) The ability to use business knowledge integrated with other disciplines.

#### 1.3 Cognitive Skills

- (1) The ability to gather and summarize information,
- (2) Self-study and sharing information to the class,
- (3) The ability to solve problems from case studies.

#### 1.4 Interpersonal Skills and Responsibility

- (1) The ability to communicate in English and discuss in business issues
- (2) The ability to use English to solve business problem,
- (3) ~~Initiate some new business ideas and have leadership.~~

## 1.5 Numerical Analysis, Communication and Information

### Technology Skills

- (1) Be able to use basic ICT skills and apply them to daily life and in business,
- (2) The ability to use statistics data to solve business problems,
- (3) Be able to use IT to search for new knowledge and apply numerical analysis in communication with emphasis on practical and real life experiences.

## **2. Objectives for Developing / Revising Course (content / learning process / assessment / etc.)**

According to TQF 5 (Thailand Quality Framework 5: HEd.) for the 2018 academic year, students should develop their abilities as follow:

- (1) The need to increase analysis ability;
- (2) The need to encourage team work;
- (3) The need to revise assessment technique and focus more on cooperative learning practice.

Therefore, the purpose for developing course content is that students need to increase their analysis abilities as well as the change of learning technique to be more on cooperative learning. Thus, learning process will be revised in more practical ways, such as assigning cooperative activities for team work development.

## Section 3 Characteristics and Operation

### 1. Course Outline

(English) Financial analysis, accounting systems for planning, control, and decision making, cost behavior analysis, inventory costing systems, operational and capital budgeting, and activity-based costing.

(Thai) การวิเคราะห์ทางการเงิน ระบบบัญชีเพื่อการวางแผน การควบคุมและการตัดสินใจ การวิเคราะห์พฤติกรรมต้นทุน ระบบบัญชีต้นทุน สิ้นค้าคงคลัง การจัดทำงบประมาณลงทุน และระบบบัญชีต้นทุน  
ฐานกิจกรรม

**2. Time Length per Semester (Lecture – hours / Practice – hours / Self Study – hours)**

Lecture (hours)	Remedial Class (hours)	Practice/ Field Work/ Internship (hours)	Self Study (hours)
48 hours	-	96 hours / week	3+ (if any)

**3. Time Length per Week for Individual Academic Consulting and Guidance**

(The lecturer responsible for course identifies the information, for example, 1 hour / week) office hour 3hr/week

3.1 Self consulting at the lecturer's office: Room Number 305

Building College of Hospitality Industry Management (Nakhonpathom Campus/SSRU): 3 hours / week

3.2 Consulting via office telephone/mobile phone:

3.3 Consulting via E-Mail: [kongsak.bo@ssru.ac.th](mailto:kongsak.bo@ssru.ac.th)

3.4 Consulting via Social Media (Facebook/Twitter/Line):-

3.5 Consulting via Computer Network (Internet/Web board):

Teacher Website

[http://www.elic.ssru.ac.th/kongsak\\_bo/](http://www.elic.ssru.ac.th/kongsak_bo/)

## **Section 4 Developing Student's Learning Outcomes**

### **1. Morals and Ethics**

#### **1.1 Morals and Ethics to be developed**

- (1) The ability to deliver or to complete a required task at or the appointed time
- (2) The ability to do the right thing according to the values, beliefs and principles they claim to hold,
- (3) The ability to make decisions in business according to moral concepts and judgments.

#### **1.2 Teaching Strategies**

- (1) The team of students reminds other team members to be on time,
- (2) Provide an example of integrity in classroom such as no plagiarism,
- (3) Provide a case study that explains business ethics.

#### **1.3 Assessment Strategies**

- (1) Check student attendance every class,
- (2) Evaluate from number of students who cheat during the examinations,
- (3) Evaluate students' responsibility on their participation in group projects.



## **2. Knowledge**

### **2.1 Knowledge to be developed**

- (1) The ability to identify the business theories and describe important case studies,
- (2) The ability to provide an analysis and provide the solution to real world problems.
- (3) The ability to use business knowledge integrated with other disciplines.

### **2.2 Teaching Strategies**

- (1) Use problem-based learning
- (2) Use cooperative learning techniques
- (3) Invite guest speakers who are experts in real business and business regulation.

### **2.3 Assessment Strategies**

- (1) Pop-quiz, midterm, and final examination
- (2) A group projects
- (3) Class presentations

## **3. Cognitive Skills**

### **3.1 Cognitive Skills to be developed**

- (1) The ability to gather and summarize information, and conduct research,
- (2) Self-studying and sharing information with others,
- (3) The ability to find original solution and their own method.

### **3.2 Teaching Strategies**

- (1) Group and individual research and presentations
- (2) Participate in real intergroup and interpersonal competitions,
- (3) Problem-based learning.

### **3.3 Assessment Strategies**

- (1) Evaluate individual and group research and studies, (2) Evaluate in class activities and personal involvement, (3) Class presentations and discussion.

## **4. Interpersonal Skills and Responsibilities**

### **4.1 Interpersonal Skills and Responsibilities to be developed**

- (1) The ability to have two responsibilities; they learn for themselves and help group member to learn,
  - (2) The ability to use adequate method for interpersonal communication and discussion,
  - (3) The ability to create some business ideas and to have leadership skills.

### **4.2 Teaching Strategies**

- (1) Implement student center learning method and problem-based learning.
- (2) Encourage students to work together in small groups,
- (3) Implement business manner practices and social skills

### **4.3 Assessment Strategies**

- (1) Assess students' participation in teamwork,
- (2) Observe students business manner and social skills,
- (3) Evaluate students' business creativities and innovativeness by involvement in contest.

## **5.Numerical Analysis, Communication and Information**

### **Technology Skills**

#### **5.1 Numerical Analysis, Communication and Information**

##### **Technology to be developed**

- (1) The ability to use basic ICT skills and apply them to daily life,
- (2) The ability to use statistics data to solve business problems,
- (3) The ability to use business statistic methods in market analysis.

#### **5.2 Teaching Strategies**

- (1) Use case studies that allow students to implement their knowledge of statistics to solve business problems,
- (2) Encourage students to use statistics and ICT in research and projects conduction,
- (3) Encourage students to actively use ICT and social media in daily life.

#### **5.3Assessment Strategies**

- (1) Evaluate the correct application of statistics to solve problems, (2) Evaluate effectiveness of ICT usage in research and presentations,
- (3) Evaluate their ability to use software and application in their work and studies.

**Remark:** Symbol ● means ‘major responsibility’

Symbol ○ means ‘minor responsibility’ No symbol means ‘no responsibility’

The above symbols were shown in ‘Curriculum Mapping’ of TQF2. (Program Specification)

## Section 5 Lesson Plan and Assessment

### 1. Lesson Plan

Week	Topic/Outline	Periods	Learning Activities and Medias	Lecturer(s)
1	<b>Introduction to the Course and Managerial Accounting</b>	3 hours Online	- Direct instruction - Group Discussion - PowerPoint	Mr. Kongsak
2	<b>Managerial and Cost Concept</b>	3 hours Online	- Direct instruction - Group discussion - PowerPoint	Mr. Kongsak
3	<b>Job-Order Costing</b>	3 hours Online	• PowerPoint (Google Meet) • Problem-based learning: Case study (Google Docs)	Mr. Kongsak
4	<b>Process Costing</b>	3 hours Online	- Direct instruction - Student center: cooperative learning - PowerPoint	Mr. Kongsak
5	<b>Cost-Volumn-Profit Relationships</b>	3 hours Online	- Direct instruction - Group discussion - PowerPoint	Mr. Kongsak
6	<b>Variable Costing and Segment Reporting</b>	3 hours Online	• PowerPoint (Google Meet) • Padlet	Mr. Kongsak
7	<b>Statement of Cash Flows</b>	3 hours Online	- Midterm exam revision - Direct instruction - PowerPoint	Mr. Kongsak
8	<b>Midterm Examination</b>	3 hours Online	- Paper test	Mr. Kongsak
9	<b>Activity-Based Costing</b>	3 hours Online	- Project based learning - Group discussion - PowerPoint	Mr. Kongsak
10	<b>Financial Statement Analysis</b>	3 hours Online	- Direct instruction - Student center: cooperative learning - PowerPoint	Mr. Kongsak

11	<b>Flexible Budgets and Performance Analysis</b>	3 hours Online	<ul style="list-style-type: none"> <li>• PowerPoint (Google Meet)</li> <li>• Google Classroom</li> </ul>	Mr. Kongsak
12	<b>Performance Measurement in Decentralized Organizations</b>	3 hours Online	<ul style="list-style-type: none"> <li>- Direct instruction</li> <li>- Problem-based learning: Case study</li> <li>- Group discussion</li> <li>PowerPoint</li> </ul>	Mr. Kongsak
13	<b>Differential Analysis: the key to Decision Making</b>	3 hours Online	<ul style="list-style-type: none"> <li>• Group discussion (Google Docs)</li> <li>• PowerPoint (Google Meet)</li> </ul>	Mr. Kongsak
14	<b>Capital Budgeting Decisions</b>	3 hours Online	<ul style="list-style-type: none"> <li>- Final exam revision</li> <li>- Direct instruction</li> <li>- Group discussion</li> <li>- PowerPoint</li> </ul>	Mr. Kongsak
15	<b>Group Presentation</b>	3 hours Online	<ul style="list-style-type: none"> <li>- Group discussion</li> </ul>	Mr. Kongsak
16	<b>Exam revision</b>	3 hours Online	PowerPoint (Google Meet)	Mr. Kongsak
17	<b>Final Examination</b>	3 hours Online	- Paper test	Mr. Kongsak

## 2. Learning Assessment Plan

	<b>Learning Outcome</b>	<b>Assessment Activities</b>	<b>Time Schedule (Week)</b>	<b>Proportion for Assessment (%)</b>
1	<p><b>Morals and Ethics</b></p> <p>(1) The ability to deliver or to complete a required task at or the appointed time,</p> <p>(2) The ability to do the right thing according to the values, beliefs and principles they claim to hold,</p> <p>(3) The ability to make decisions in business according to moral concepts and judgments.</p>	<p>Attendance And Participation</p>	<p>Throughout semester</p>	<p>10%</p>
2	<p><b>Knowledge</b></p> <p>(1) The ability to identify the business theories and describe important case studies,</p> <p>(2) The ability to provide an analysis and provide the solution to real world problems,</p>	<p>Paper test</p>	<p>Week 8 and Week 17</p>	<p>20% and 30%</p>

	(3) The ability to use business knowledge integrated with other disciplines.			
3	<p><b>Cognitive Skills</b></p> <p>(1) Self-study and sharing information to the class,</p> <p>(2) The ability to solve problems from case studies.</p> <p>(3) The ability to find original solution and their own method.</p>	Case study and group discussion	Throughout semester	10 %
4	<p><b>Interpersonal Skills and Responsibilities</b></p> <p>(1) The ability to communicate in English,</p> <p>(2) The ability to use English to solve business problem,</p> <p>(3) Initiate some new business ideas and have leadership.</p>	Group presentation and group discussion	Throughout semester	10%
5	<p><b>Numerical Analysis, Communication and Information Technology Skills</b></p> <p>(1) Be able to use basic ICT skills</p>	Group report and group presentation	Week 15	20 %

	and apply them to daily life, (2) Be able to use IT to search for new knowledge and apply numerical analysis in communication with emphasis on practical and real life experiences.			
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## Section 6 Learning and Teaching Resources

### 1. Textbook and Main Documents

Garrison, R. H., Noreen, E. W., and Brewer, P. C., 2018. *Introduction to Managerial Accounting*. 8<sup>th</sup> Ed. McGraw-Hill.

### 2. Important Documents for Extra Study

Bhimani, A., Horngren, C. T., Datar, S. M., and Rajan, M., 2015. *Management and Cost Accounting*. 6<sup>th</sup> Ed. Harlow: Pearson.

### 3. Suggestion Information (Printing Materials/Website/CD/Others)

*None*

## Section 7 Course Evaluation and Revising

### 1. Strategies for Course Evaluation by Students

Using survey questions to collect information from the students' opinions to improve the course and enhance the curriculum. Examples of questions:

- (1) Content objectives were made clear to the students.
- (2) The content was organized around the objectives.
- (3) Content was sufficiently integrated.
- (4) Content was sufficiently integrated with the rest of the first year curriculum.



- (5) The instructional materials used were effectively.
- (6) The learning methods appropriate assessed the students' understanding of the content.
- (7) Overall, students are satisfied with the quality of this course.

## **2. Strategies for Course Evaluation by Lecturer**

2.1 Lecturer observes the class and discusses the results as follow: (1)

The lecturer is well prepared for class sessions.

- (2) The lecturer answers questions carefully and completely.
- (3) The lecturer uses examples to make the materials easy to understand.
- (4) The lecturer stimulated interest in the course.
- (5) The lecturer made the course material interesting.
- (6) The lecturer is knowledgeable about the topics presented in this course. (7)

The lecturer treats students respectfully.

- (8) The lecturer is fair in dealing with students.
- (9) The lecturer makes students feel comfortable about asking question.
- (10) Course assignments are interesting and stimulating.
- (11) The lecturer's use of technology enhanced learning in the classroom.

2.2 The Director / Head of program constructs assessment items to evaluate four dimensions of lecturer's competencies: teaching skills, organization and presentation of materials, management of the learning environment, and teaching attitudes.

## **3. Teaching Revision**

Lecturer revises teaching / learning process based on the results from the students' survey question, observation, suggestion, and classroom research.

## **4. Feedback for Achievement Standards**

The evaluation is conducted by International College Administrator Committee in order to assessment process and grading.

## **5. Methodology and Planning for Course Review and Improvement**

5.1 Revise and develop course structure and process every three years.

5.2 Assign different lecturers teach this course to enhance students' performance.

**Curriculum Mapping Illustrating the Distribution of Program Standard Learning Outcomes to Course Level**

Courses	1. Morals and Ethics			2. Knowledge			3. Cognitive Skills			4. Interpersonal Skills and Responsibility			5. Numerical Analysis, Communication and Information Technology Skills			6. Other Domain ie. Learning Management Skills		
	<b>Major Responsibility</b>									<b>Minor Responsibility</b>								
Course Category: Business Major Required Course	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
Course Code: IIB 2314 Course Title: Introduction to Management of Information Systems	●	○	○	●	○	○	○	○	●	●	○	○	○	○	●			