



TQF.3

Bachelor's Degree

Master's Degree

## **Course Specification**

**Course Code:** IBP3318

**Course Title:** Managerial Accounting

**Credits:** 3(3-0-6)

**Program:** International Business

International College

Suan Sunandha Rajabhat University

(SSRUIC)

**Semester:** 1 **Academic Year:** 2020

## 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, Program in International Business (International Program), Revised in 2016.

3.2 Course Category:

General Education

Major Course

Elective Course

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): None

### 5. Contact/Get in Touch

Room Number : 305 Tel. 094-952-2119 E-mail: [kongsak.bo@ssru.ac.th](mailto:kongsak.bo@ssru.ac.th)

### 6. Semester/ Year of Study

6.1 Semester: 1 Year of Study 2020

6.2 Number of the students enrolled: 1 class (16 per class)

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

Course Code: None Course Title: None

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

Course Code: None Course Title: None

### 9. Learning Location

**Building:** International College, Nakhonpathom Education Center

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

19<sup>th</sup> Aug 2020

## 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 morals and traditional values, beliefs and principles they claim to hold,
- (3) The ability to make business decisions according to moral concepts and judgments.

#### 1.2 Knowledge

- (1) The ability to understand business theories and solve case studies,
- (2) The ability to analyze and solve real practical problems and issues,
- (3) The ability to apply business knowledge integrated with other disciplines.

#### 1.3 Cognitive Skills

- (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.

#### 1.4 Interpersonal Skills and Responsibility

- (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.

#### 1.5 Numerical Analysis, Communication and Information Technology Skills

- (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.

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

This course should provide knowledge of managerial accounting and in regards to modern challenges, which will encourage an appreciation of the importance of managerial accounting in organization strategic management. Development of problem-solving and

analytical skills useful in everyday decision-making process is also encourage throughout the course.

### Section 3 Characteristics and Operation

#### 1. Course Outline

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

การวิเคราะห์ทางการเงิน ระบบบัญชีเพื่อการวางแผน การควบคุมและการตัดสินใจ การวิเคราะห์พฤติกรรมต้นทุน ระบบบัญชีต้นทุน สินค้าคงคลัง การจัดทำงบประมาณลงทุน และระบบบัญชีต้นทุนฐานกิจกรรม

#### 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	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)

3.1 Self consulting at the lecturer's office: Room No.: 305

Building: International College (Nakhonpathom Education Center/SSRU)

3.2 Consulting via office telephone/mobile phone:

Aj. Kongsak 094-9522119

3.3 Consulting via E-Mail:

Aj. Kongsak 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 :

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

## Section 4 Developing Student's Learning Outcomes

### 1. Development of Students' Special Characteristics

Special Characteristics	Strategies or Students Activities
Global business personality	Coaching and special training to make students' understanding and practicing skill of being polite and to adapt a helpful business manner.
Leadership	Students will have opportunity to form a team for many special projects and take turn to be the leader of the team.
Self-study	Students will practice doing self-study, researching and bring information to share in class.

### 2. Development of Learning Outcomes in Domains of Learning

#### 2.1 Morals and Ethics

##### 2.1.1 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 morals and traditional values, beliefs and principles they claim to Hold,
- (3) The ability to make decisions in business according to moral concepts and judgments.

##### 2.1.2 Teaching Strategies

- (1) The team of students remind 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.

##### 2.1.3 Evaluation 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 project.

#### 2.2 Knowledge

##### 2.2.1 Knowledge to be acquired

- (1) The ability to understand the business theories and solve case study,
- (2) The ability to analyze and solve real practical problems and issues,
- (3) The ability to apply business knowledge integrated with other disciplines.

##### 2.2.2 Teaching Strategies

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

### **2.2.3 Evaluation Strategies**

- (1) Pop-quiz, midterm, and final exam,
- (2) A group project,
- (3) Class Presentations.

## **2.3 Cognitive Skills**

### **2.3.1 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.

### **2.3.2 Teaching Strategies**

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

### **2.3.3 Evaluation Strategies**

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

## **2.4 Interpersonal Skills and Responsibility**

### **2.4.1 Interpersonal Skills and Responsibility 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.

### **2.4.2 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.

### **2.4.3 Evaluation Strategies**

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

## 2.5 Numerical Analysis, Communication and Information Technology Skills

### 2.5.1 Numerical Analysis, Communication and Information Technology Skills to be developed

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

### 2.5.2 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.

### 2.5.3 Evaluation 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.

## 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	- Direct instruction - Group Discussion - PowerPoint	Mr. Kongsak
2	<b>Managerial and Cost Concept</b>	3 hours	- 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	- Direct instruction - Student center: cooperative learning - PowerPoint	Mr. Kongsak
5	<b>Cost-Volumn-Profit Relationships</b>	3 hours	- Direct instruction - Group discussion - PowerPoint	Mr. Kongsak

6	<b>Variable Costing and Segment Reporting</b>	3 hours Online	<ul style="list-style-type: none"> <li>• PowerPoint (Google Meet)</li> <li>• Padlet</li> </ul>	Mr. Kongsak
7	<b>Statement of Cash Flows</b>	3 hours	<ul style="list-style-type: none"> <li>- Midterm exam revision</li> <li>- Direct instruction</li> <li>- PowerPoint</li> </ul>	Mr. Kongsak
8	<b>Midterm Examination</b>	3 hours	<ul style="list-style-type: none"> <li>- Paper test</li> </ul>	Mr. Kongsak
9	<b>Activity-Based Costing</b>	3 hours	<ul style="list-style-type: none"> <li>- Project based learning</li> <li>- Group discussion</li> <li>- PowerPoint</li> </ul>	Mr. Kongsak
10	<b>Financial Statement Analysis</b>	3 hours	<ul style="list-style-type: none"> <li>- Direct instruction</li> <li>- Student center: cooperative learning</li> <li>- PowerPoint</li> </ul>	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	<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	<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	<ul style="list-style-type: none"> <li>- Group discussion</li> </ul>	Mr. Kongsak
16	<b>Final Examination</b>	3 hours	<ul style="list-style-type: none"> <li>- Paper test</li> </ul>	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>Ethic and Morals</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 morals and traditional values, beliefs and principles they claim to hold,</p>	Attendance And Participation	Throughout semester	10 %
	(3) The ability to make business decisions according to moral concepts and judgments.			
2	<p><b>Knowledge</b></p> <p>(1) The ability to understand business theories and solve case studies,</p> <p>(2) The ability to analyze and solve real practical problems and issues,</p> <p>(3) The ability to apply business knowledge integrated with other disciplines.</p>	Paper test	Week 8 and 16	20% and 30%
3	<p><b>Cognitive Skills</b></p> <p>(1) The ability to gather and summarize information, and conduct research,</p> <p>(2) Self-studying and sharing information with others,</p> <p>(3) The ability to find original solution and their own method.</p>	Case study and group discussion	Throughout semester	10 %

	<p><b>Interpersonal Skills and Responsibilities</b></p> <p>(1) The ability to have two responsibilities; they learn for themselves and help group member to learn,</p> <p>(2) The ability to use adequate method for interpersonal communication and discussion,</p> <p>(3) The ability to create some business ideas and to have leadership skills.</p>	Group presentation and group discussion	Throughout semester	10%
5	<p><b>Numerical Analysis, Communication and Information Technology Skills</b></p> <p>(1) The ability to use basic ICT skills and apply them to daily life,</p> <p>(2) The ability to use statistics data to solve business problems,</p> <p>(3) The ability to use business statistic methods in market analysis.</p>	Group report and group presentation	Week 15	20 %

## **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)**

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## **Section 7 Course Evaluation and Revising**

### **1. Strategies for Course Evaluation by Students**

1.1 Using survey questions to collect information from the students' opinions to improve the course and enhance the curriculum. The topics include:

- (1) Content objectives
- (2) The instructional materials
- (3) Learning methods and assessment
- (4) Advisory method

1.2 Observing students' behavior in classroom.

1.3 Using students' suggestion during classroom.

### **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 Dean or head of program construct 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 the 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 learning process every year.

5.2 Seek advisory from expertise in order to enhance content and make it up-to-date with the changing environment.

### 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				
	● Major Responsibility									○ Minor Responsibility							
Course Category:	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3		
Business Major Course																	
<b>Couse Code :</b> IBP3318 <b>Course Title :</b> Managerial Accounting	○	○	●	○	●	●	○	○	●	●	○	○	○	○	●		