



College of Graduate Study in Management, Khon Kaen University

900712 Managerial Accounting

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Managerial Accounting

2nd/2009

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1. Course Description

Managerial accounting is the study on the measurement and evaluation of the business performance, including the information system, planning and control using financial information for business decision.

2. Learning Objectives

Objectives of the course consist of:

- Providing the basic information system, emphasize on the production and acquiring of goods and service, as the ground idea for further use of decision tools
- Introducing the adequate tools for making decision using financial data, as well as modern tools for measuring business performance.
- Emphasizing the importance and the use of financial planning and control.

3. Grading

Midterm exam	30%
Final exam	30%
Quizzes	10%
Term paper and report	30%
Total	<u>100%</u>

4. Required Texts

Thomas P Edmonds, Bor-Yi Tsay, and Philip R. Olds, **Fundamental Managerial Accounting**, 5th edition, © 2009, McGraw-Hill/Irwin, NY.

5. Supplemental Readings

- Jerry J. Weygandt, Donald E. Keiso and Paul D. Kimmel; **Managerial Accounting: Tools for Business Decision**, 2nd edition, John Wiley & Sons, Inc. NJ, © 2002 all right reserve.
- Robert N. Anthony, David F. Hawkins, and Kenneth A. Merchant, **Accounting: Text and Cases**, 11th edition, McGraw-Hill / Irwin, McGraw-Hill Company, Inc., NY 10020, © 2004. All rights reserved
- Any text, both in Thai and English, related to the topics are allowed.

Topic to be discussed:

<u>Class</u>	<u>Topics</u>	<u>Chapter</u>
1	Managerial Accounting and Corporate Governance	1
2	Product Costing in Service and Manufacturing Entities	11
3	Job-Order, Process, and Hybrid Costing System	12
4	Cost Behavior, Operating Leverage, and Profitability Analysis	2
5	Analysis of Cost, Volume, and Pricing to Increase Profitability	3
6	Cost Accumulation, Tracing, and Allocation	4
7	Relevant Information for Special Decision	5
8	Cost Management in an Automated Business Environment: ABC, ABM, and TQM	6
9	Planning for Profit and Cost Control	7
10	Performance Evaluation	8
11	Planning of Capital Investments	10
12	Responsibility Accounting (Optional)	9

GOOD LUCK & GOD BLESS