

COURSE SYLLABUS
FOR FULL-TIME UNDERGRADUATE PROGRAMS

(Issued under Decision No.1380/QĐ-ĐHKTQĐ on 15/8/2016 by the University President)

1. COURSE NAME:

Managerial Accounting

Course code: KTQT1102

Number of credits: 2

2. DEPARTMENT: Management Accounting

3. PRE-REQUISITE: After taking this course, students have to complete the following courses Principles of Accounting, Microeconomics 1, Macroeconomics 1

. COURSE DISCRIPTION:

The course covers major areas of management accounting including introduction to management accounting, cost classifications, costing systems, Cost-Volume-Profit analysis, master budget and responsibility accounting. Experts and managers with critical knowledge in management accounting are able to make optimal decisions.

5. COURSE OBJECTIVES:

After studying this course, you should be able to:

- Recognize the importance of management accounting in organizations.
- Explain the concept, nature and the distinguishing features of managerial accounting
- Obtain methods of processing and providing business information in order to make managerial decisions within a company.
- Develop management accounting information systems for companies.
- Evaluate current management accounting systems and redesign new ones for companies.
- Enhance team-working and presentation skills.
- Enhance critical thinking and problem solving skills.

6. COURSE SCHEDULE:

TIME SCHEDULE

Contents	30 sessions (1 session = 50 minutes)		
	Total	Lectures	Exercises & discussion
Chapter 1: Introduction to Managerial accounting	3	2	1
Chapter 2: Cost classifications	6	4	2
Chapter 3: Cost-Volume-Profit analysis	8	5	3
Chapter 4: Accounting Responsibility	6	4	2
Chapter 5: The Master budget	6	4	2
Mid-term exam	1	1	
Total	30	20	10

CHAPTER 1: INTRODUCTION TO MANAGERIAL ACCOUNTING

This chapter focuses on the definitions and the nature of managerial accounting, objects and research methods of management accounting. Differences between financial and managerial accounting are also discussed in this chapter. The chapter also introduces management accounting systems in different organizations to provide information for managers at different managerial levels for decision making.

1.1. Definition and nature of managerial accounting

1.1.1. Definition of managerial accounting

1.1.2. Nature of managerial accounting in organizations

1.2. Roles and functions of management accounting information

1.2.1. Roles of management accounting information

1.2.2. Functions of management accounting information

1.3. Management accounting - scope and techniques

1.3.1. Scopes of management accounting

1.3.2. Techniques used in management accounting

1.4. Differences between financial and managerial accounting

1.5. The design of management accounting in organizations

CHAPTER 2: COST CLASSIFICATIONS

This chapter introduces the nature of costs, the nature and characteristics of each type of costs, recognition of costs on the income statement. The chapter also discusses the usefulness of cost information for managers at all levels in an organization to enhance business performance.

2.1. Functional cost classifications

2.1.1. Manufacturing Costs

2.1.2. Nonmanufacturing Costs

2.2. Cost classifications for predicting cost behavior

2.2.1. Variable cost

2.2.2. Fixed cost

2.2.3. Mixed cost

2.3. Others cost classifications

2.3.1. Direct costs and indirect costs

2.3.2. Product costs and period costs

2.3.3. Controllable cost and uncontrollable costs

2.3.4. Differential cost

2.3.5. Opportunity costs

2.3.6. Sunk costs

CHAPTER 3 : COST – VOLUME – PROFIT ANALYSIS (C-V-P)

This chapter focuses on understanding how cost, volume and profit interact. Analysis relationships of costs - volume - profit (CVP analysis) will provide useful information to help managers in predicting future conditions as well as in explaining, evaluating and acting on results. This chapter also presents the concepts of margin of safety, cost structure, the degree of operating leverage, Break-even analysis, etc. The CVP analysis helps managers make reasonable decisions and improve enterprises' performance.

3.1. Meaning of cost-volume-profit analysis

3.2. Basis concepts for cost-volume-profit analysis

3.3. Break-even analysis

3.3.1. Concepts, conditions and contents of break-even analysis

3.3.2. The margin of safety

3.4. Cost structure and degree of operating leverage

3.5. Some applications of cost-volume-profit analysis

CHAPTER 4: RESPONSIBILITY ACCOUNTING

This chapter focuses on evaluating performance of responsibility centers (i.e. revenue centers, cost centers, profit centers, investment centers). In addition, income statements under variable costing and full costing methods are compared. The chapter also introduces segment reports which are used to analyze managers' performance. Allocation of supporting costs for cost objects are also discussed in this chapter.

4.1. Definition and classification of responsibility centers

4.2. Allocation of supporting costs

4.2.1 Rational of cost allocation

4.2.2 Allocation bases

4.2.3. Allocation methods

4.3. Segment reports

4.3.1 Definition and characteristics of segment reports

4.3.2 Basis for segment report preparation

4.3.3. Segment report analysis

4.4. Income statements under different costing methods

CHAPTER 5: THE MASTER BUDGET

This chapter covers the budgeting process and preparation of the master budget. The budget is important for organizations of all sizes. This is a tool that managers use to perform their function – planning and controlling. Budgets are also useful for administrators to identify targets and specific tasks for the departments, employees of the whole enterprise.

5.1. Introduction to the master budget

5.1.1 Concepts, meanings and classifications of the master budget

5.1.2 Basis for preparing the master budget

5.1.3. Stages of preparing the master budget

5.2. Standard costs

5.2.1. Concepts and meaning of standard costs

5.2.2. Setting standard costs

5.2.3 Standard costs classifications in company

5.3. System of the master budget

5.3.1. Sales budget

- 5.3.2. Production budget
- 5.3.3. Direct materials budget
- 5.3.4. Direct labor budget
- 5.3.5. Manufacturing overhead budget
- 5.3.6. The ending finished goods inventory budget
- 5.3.7. Selling and administrative expense budget
- 5.3.8. Cash budget
- 5.3.9. Financial statements budget

7. TEXTBOOK: Nguyen Ngoc Quang (2011), *Management Accounting*, National Economics University

8. REFERENCES:

- Charles T. Horngren, Srikant M. Datar, George Foster, Madhav Rajan, Christopher Ittner (2014), *Cost Accounting – A managerial Emphasis*, Pearson International Edition
- Ray H. Garrison, Eric W. Noreen, Peter C. Brewer (2010), *Managerial Accounting*, Mc Graw Hill, 13th Edition
- Michael R. Kinney, Cecily A. Railborn (2011), *Cost Accounting – Foundation and Evolution*, South Western Cengage Learning

9. ASSESSMENT SCHEME:

- Scoring scale: 10 points

+ Participation:	10%
+ Mid-term exam:	20%
+ Final exam:	70%

- Students must attend at least 80 percent of all class sessions for the course, read the textbook in advance and fulfill tasks given by instructors in class and after class.

Hanoi, 2016

HEAD OF DEPARTMENT

(signed)

Assoc Prof. PhD. Le Kim Ngoc

PRESIDENT

(signed)

Prof. Dr. Tran Tho Dat