

**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 2

Code: KTQT1104

Number of credits: 2

2. DEPARTMENT: Management Accounting

3. PRE-REQUISITE: Before taking this course, students have to complete Management Accounting 1 course.

4. COURSE DESCRIPTION:

The course covers major areas of management accounting including responsibility accounting, pricing, relevant information for decision making and capital budgeting. Experts and managers with critical knowledge in management accounting are able to make optimal decisions.

5. COURSE OBJECTIVES:

Upon completion of this course, students should be able to:

- Recognize the importance of management accounting in organizations.
- Obtain methods of processing and providing business information in order to make management decisions within a company.
- Develop management accounting information systems for companies.
- Evaluate current management accounting systems and re-design 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	Theory	Practice, Discussion, Exams
Chapter 7: Accounting Responsibility	11	7	4
Chapter 8: Pricing	6	4	2
Chapter 9: Management accounting information for short-term decisions	6	4	2
Chapter 10: Management accounting information for capital budgeting	6	4	2
Mid-term exam	1	1	
Total	30	20	10

CHAPTER 7: 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 is also discussed in this chapter.

7.1. Definition and classification of responsibility centers

7.2. Allocation of supporting costs

7.2.1 Rationales of cost allocation

7.2.2 Allocation bases

7.2.3. Allocation methods

7.3. Segment reports

7.3.1 Definition and characteristics of segment reports

7.3.2 Basis for segment report preparation

7.3.3. Segment report analysis

7.4. Income statements under different costing methods

CHAPTER 8: PRICING

This chapter introduces major theories of pricing. Short-term and long-term pricing decisions are discussed thoroughly. The chapter also provides learners with transfer pricing issues.

8.1. Roles of pricing

8.2. Long-term pricing

8.3. Short-term pricing

CHAPTER 9: MANAGEMENT ACCOUNTING INFORMATION FOR SHORT-TERM DECISIONS

This chapter introduces the definition, characteristics and criteria for making short-term decisions. Relevant information is discussed for different short-term decisions (i.e. special orders, make or buy, adding/dropping segments, utilization of a constrained resource, sell or process further decisions).

9.1. Relevant information for short-term decisions

9.1.1. Definition of a short-term decision

9.1.2. Criteria for making short-term decisions

9.1.3. Relevant and irrelevant information for short-term decisions

9.2. Analyzing relevant management accounting information for making short-term decisions

9.2.1. Add and drop product lines and other segments

9.2.2. Make or buy decision

9.2.3. Sell or process further decision

9.2.4. Accept or reject special orders

9.2.5. Utilize a constrained resource

CHAPTER 10: MANAGEMENT ACCOUNTING INFORMATION FOR CAPITAL BUDGETING

This chapter introduces the definition, characteristics and criteria for making capital budgeting decisions. The chapter provides learners with approaches to evaluate an investment project (i.e. net present value, internal rate of return, payback period and accounting rate of return)

10.1. Capital budgeting

10.1.1. Definition and characteristics of capital budgeting decisions

10.1.2. Criteria of capital budgeting decisions

10.2. Net present value method

10.3. Application of net present value method for the least cost decisions

10.4. Internal rate of return method

10.5. Other methods to evaluate investment projects

10.6. Influence of income tax on investment projects

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. Ralborn (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

PRESIDENT

(signed)

(signed)

Assoc Prof. PhD. Le Kim Ngoc

Prof. Dr. Tran Tho Dat