Course Report TQF 3

Rangsit University

Name of the Institute	Rangsit University
Faculty	International Business, Faculty of Business and Administration

Part 1 General Information

1. Unit Code and Name of the Unit IAC 103 Management Accounting	
2. Credits 3 Credits (3-0-6)	
3. Courses International Business Program, Bachelor of International Business	
4. Teacher responsible for the courses and responsible for the unit Srisongruk Prohmvitak Assoc. Prof. Dr. Kanitsorn Terdpaopong	 Director of International Business Lecturer
5. Term/Year Term 1/2025	
6. Pre-requisite) (If any) IAC 100 Principles of Financial Accounting	
7. Co-requisites (If any) None	
8. Location Building 6, Rangsit University	
9. Latest undated 8 August 2025	

Part 2 Goals and Objectives

1. Goals of the unit To assist the students to gain knowledge, understanding about holistic management accounting for manufacturing companies, to understand about accounting for management, concepts for cost management, Job Order Costing, management and relationships among Cost-Volume-Profit, Activity-Based Costing, profit planning, including budgeting, e.g. Sales Budget, Manufacturing Budget, Direct Material Budget, Direct Labor Budget, Manufacturing Costs Budget, Sales and Operational Management Budget and Cash Budget, Flexible Budget, Standard Costs and Variances
2. Objectives of the unit and improvement To provide the students to gain fundamental knowledge on modern managerial accounting in applying these knowledge and understanding in corporate management. To ready the students in terms of knowledge, comprehension in managerial accounting which makes the solid foundation in learning in other relevant units, this should include the up-to-date cases, samples and references that relevant to the managerial accounting changes.

Part 3 Characteristics and Operations

1. Course syllabus

To provide students the importance and role of cost accounting in organization: definition of costs: accounting system for cost: accounting procedure and control of materials, labor, manufacturing overhead; job order costing system; process costing; standard costing system, budgeting and variances.

2. Number of hours used per semester

Lecture	**Tutorial**	**Practice/Field job/Internship**	**Personal Study**
Lecture 45 hours per semester	On request or when the lecturer sees the need of the students	No practice, field job or internships	Self study 6 hours per week

3. Number of hours per week that the lecturer requires to provide advises, consults to individual student

- Lecturer announces the time schedule to students via the faculty website
- Lecturer arranges time for advising to individual students or to a group of students for 1 hour per week (on request)

Part 4 Development of Students' Learning Outcomes

1. Morality and Ethics
1.1 Expected outcome on morality and ethics Upon completion of the course, students should demonstrate • have integrity and honesty, have discipline, respect and follow rules and regulations of institution and society (LO 1.2) • can manage time and adjust lifestyle innovatively in society (LO 1.3) • have conscious mind and behavior concerning mutual benefit more than themselves (LO 1.4)
1.2 Teaching methods - At the beginning of the class instructor will go over with the syllabus which included the rules and regulations of academic concerns of Rangsit University and rules and regulations of the class, included the rules and regulations of examination.
1.3 Evaluation methods - Observing in class behavior, reports, tests and examination behavior.
2. Knowledge and skills development
2.1 Expected outcome on knowledge development Students must have knowledge and understanding of other related subjects that relate to knowledge in accounting and can integrate and apply appropriately (LO 2.2)
2.2 Teaching methods Lecture and using exercise and case study in class using problem based learning and students center
2.3 Evaluation methods - Quizzes, written assignments, Midterm and Final examination
3. Cognitive Skills
3.1 Expected outcome on cognitive skills, students • can apply accounting knowledge and other related knowledge, use professional skills and judgment in proving problems in several situation in a creative way and aware of the effect that may cause from such decision making (LO 3.2) • can follow and evaluate and report appropriately and completely (LO 3.3)
3.2 Teaching methods - Case study - Exercise - Observe the behavior during classes and provide more understanding through lectures
3.3 Evaluation methods Tests Midterm and final Examination
4. Interpersonal Skills and Responsibilities
Expected outcome on interpersonal skills and responsibilities; students should have a good human relation and can work in team and adjust well to fit organizational situations and cultures (LO 4.2)
5. Numerical Analysis, Communication and Information Technology Skills
Expected outcome on Numerical Analysis, Communication and Information Technology Skills Students should be able to • have quantitative analysis skills in innovative decision making to interpret and provide suggestions to solve problems or arguments (LO 5.1)

•	choose appropriate information technology and communicative technics for data collection, interpretation and communication (LO 5.3)
-	5.2 Teaching methods Presentation Exercise
-	5.3 Evaluation methods Tests Midterm and final Examination Presentation

Part 5 Teaching Plans and Evaluations

1. Teaching Plan

Week	**Topics/Details**	No. Hours	**Activities and Media**	**Lecturer**
1	***Managerial Accounting: An Overview***	3	Lecture and Discussion using PowerPoint Slides, Case Studies, and Assigned Exercises - Self-Study Questions - Exercises	Dr. Kanitsorn Terdpaopong
2 - 3	***Managerial Accounting and Cost Concepts***	3	Lecture and Discussion using PowerPoint Slides, Case Studies, and Assigned Exercises - Self-Study Questions - Problems	Dr. Kanitsorn Terdpaopong
4-5	Job-Order Costing	3	Lecture and Discussion using PowerPoint Slides, Case Studies, and Assigned Exercises - Self-Study Questions - Exercises	Dr. Kanitsorn Terdpaopong
6 - 7	***Cost-Volume-Profit Relationships***		Lecture and Discussion using PowerPoint Slides, Case Studies, and Assigned Exercises - Exercises	
8	***Activity-Based Costing***	3	Lecture and Discussion using PowerPoint Slides, Case Studies, and Assigned Exercises - Self-Study Questions - Exercises	Dr. Kanitsorn Terdpaopong
	Midterm Examination			

9-10	***Profit Planning***		Lecture and Discussion using PowerPoint Slides, Case Studies, and Assigned Exercises - Exercises	
11-12	**Flexible Budget and Performance Analysis**	3	Lecture and Discussion using PowerPoint Slides, Case Studies, and Assigned Exercises - Self-Study Questions - Exercises	Dr. Kanitsorn Terdpaopong
13 - 14	**Standard Costs and Variances**	3	Lecture and Discussion using PowerPoint Slides, Case Studies, and Assigned Exercises - Self-Study Questions - Exercises	Dr. Kanitsorn Terdpaopong
15	**Revision**		Lecture and Discussion	Dr. Kanitsorn Terdpaopong
	Final Examination			

2. Plans of Learning Evaluation

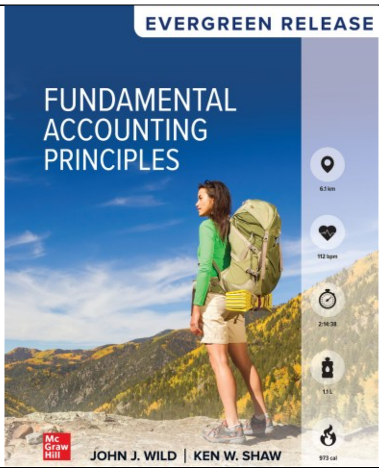
Activities	**Learning outcomes**	**Evaluations**	**Week**	**Proportion of the Evaluation**
1	1.2 – 1.4 2.2 3.2-3.3 4.2 5.1, 5.3	Midterm Examination Final Examination	8 16	30% 40%
2	2.2 3.2-3.3 4.2 5.1, 5.3	Case studies, research, and assignments	Throughout the semester	20%
3	1.2 – 1.4 2.2 4.2	Attendance, class participation and sharing and Q&A during the classes	Throughout the semester	10%

Part 6 Resources used in teaching

1. Textbooks and Documents

Fundamental Accounting Principles
Release: 2025
Author: John J. Wild and Ken W. Shaw

Publisher:
McGrawHillhttps://connect.mheducation.com/connect/



2. Other Document and important Information

Williams, J.R., Haka, S.F., Bettner, M.S., Carcello, J.V., Lam, N.C.Y. & Lau, P. T.Y., ***Financial Accounting: Including International Financial Reporting Standards (IFRS),*** ISBN 978-007-132659-9. McGrawHill.

3. Suggested Documents and Information

Website: www.McGrawHill

Section 7 Evaluation and Improvement of Course Management

1. Strategies for effective course evaluation by students
   - Student evaluation of classes
   - Student self-assessment of learning outcomes

   Evaluation strategies in teaching methods
   - Students' evaluation of class
   - Observation of classes
   - Immediate in class student feedback

2. Improvement of teaching methods
   - Implemented in response to student feedback
   - Peer observation

3. Evaluation of students' learning outcomes
   - Assignments
   - Class works
   - Midterm and Final Examinations

4. Review and improvement for better outcomes
   - In-class student feedback