



College of Hospitality Industry Management

TQF.5 Course Report

Course Code : BP3318

Course Title : Managerial Accounting

Credits : 3(3-0-6)

Semester /Academic Year : 3 /2021

Program in Digital International Business

Lecturer(s) : Mr. Kongsak Boonarchatong

College of Hospitality Industry Management
Suan Sunandha Rajabhat University
(CHM)

Section 1: General Information

1. Course Code and Title : BP3318 Managerial Accounting

2. Pre-requisite (if any) : None

3. Faculty Member(s) Teaching the Course and Sections

Mr. Kongsak Boonarachatong

Sections: 01

Room No. 204

4. Semester and Academic Year

Semester 3 Academic Year 2021

5. Venue

College of Hospitality Industry Management, Nakhon Pathom Campus

**Section 2 : Actual Teaching Hours Compared with
Teaching Hours Specified in the Teaching Plan**

1. Number of actual teaching hours compared with the teaching plan

Topics	No. of teaching hours in the plan	No. of actual teaching hours	Reason(s) (in case the discrepancy is more than 25%)
Topic 1 Introduction to the Course and Managerial Accounting	3 hours	3 hours	-
Topic 2 Managerial and Cost Concept	3 hours	3 hours	-
Topic 3 Job-Order Costing	3 hours	3 hours	-
Topic 4 Process Costing	3 hours	3 hours	-
Topic 5 Cost-Volume-Profit Relationships	3 hours	3 hours	-
Topic 6 Variable Costing and Segment Reporting	3 hours	3 hours	-
Topic 7 Statement of Cash Flows	3 hours	3 hours	-
Topic 8 Midterm Examination	3 hours	3 hours	-
Topic 9 Activity-Based Costing	3 hours	3 hours	-
Topic 10 Financial Statement Analysis	3 hours	3 hours	-
Topic 11 Flexible Budgets and Performance Analysis	3 hours	3 hours	-
Topic 12 Performance Measurement in Decentralized Organizations	3 hours	3 hours	-
Topic 13 Differential Analysis: the key to Decision Making	3 hours	3 hours	-
Topic 14 Capital Budgeting Decisions	3 hours	3 hours	-
Topic 15 Group Presentation	3 hours	3 hours	-
Topic 16 Final Examination	3 hours	3 hours	-
Total	48 hours	48 hours	

2. Topics that couldn't be taught as planned

Topics that couldn't be taught (if any)	Significance of the topics that couldn't be taught	Compensation
None	None	None

3. Effectiveness of the teaching methods specified in the Course Specification

Learning Outcomes	Teaching methods specified in the course specification	Effectiveness (Use ✓)		Problems of the teaching method(s) (if any) and suggestions
		Yes	No	
1. Morals and Ethics	(1) Provide an example of integrity in classroom such as no plagiarism, (2) Provide a case study that explains business ethics.	✓	-	Students did not pop in class on time.-
2. Knowledge	(1) Mid-term examination (2) Final examination (3) Group activity	✓	-	Student worked better in group task. Therefore, lecturer should assign more group activities.
3. Cognitive Skills	(1) Group and individual research and presentations, (2) Participate in real intergroup and interpersonal competitions, (3) Problem-based learning.	✓	-	Some students need to more provide their idea and work in their group.

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4. Interpersonal Skills and Responsibilities	(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.	✓	-	Smart students should help less smart students to learn. So, lecturer should carefully divide group with the mix of students.
5. Numerical Analysis, Communication and Information Technology Skills	(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.	✓	-	-

4. Suggestions for Improving Teaching Methods

Some students needed to devote their time to practice logical skills. Lecturer has to provide more exercise and more explanation on overtime.

Section 3: Course Outcomes

1. Number of registered students: 23

2. Number of students at the end of semester: 23

3. Number of students who withdrew (W) : None

4. Grade distribution

Grade	No. of students	Percentage
A	3	13.04
A-	1	4.35
B+	4	17.39
B	3	13.04
B-	6	26.09
C+	2	8.70
C	4	17.39
C-	-	-
D+	-	-
D	-	-
D-	-	-
F	-	-
Incomplete (I)	-	-

5. Factors causing unusual distribution of grades (If any)

None

6. Discrepancies in the evaluation plan specified in the Course Specification

6.1 Discrepancy in evaluation time frame

Details of Discrepancy	Reasons
None	None

6.2 Discrepancy in evaluation methods

Details of Discrepancy	Reasons
None	None

7. Verification of students' achievements

Verification Method(s)	Verification Result(s)
1. Interview 2. Group discussion 3. Question & answer	1. Students liked to go for a field trip to learn about managerial accounting in private organization. 2. Students can analyze business situation based on a given case study. 3. Students can apply managerial accounting in business issue.

Section 4: Problems and Impacts

1. Teaching and learning resources

Teaching Problems: None	Impacts on students' learning : None
Learning Resources Problems: None	Impacts on students' learning : None

2. Administration and organization

Problems from administration None	Impacts on students' learning None
Problems from organization None	Impacts on students' learning None

Section 5: Course Evaluation

1. Results of course evaluation by students

1.1 Important comments from evaluation by students

None

1.2 Faculty members' opinions on the comments in 1.1

None

2. Results of course evaluation by other evaluation methods

2.1 Important comments from evaluation by other evaluation methods

None

2.2 Faculty members' opinions on the comments in 2.1

None

Section 6: Improvement Plan

1. Progress of teaching and learning improvement recommended in the previous Course Report

Improvement plan proposed in Semester 1 Academic year 2018	Results of the plan implementation (In case no action was taken nor completed, reasons must be provided.)
Na	Na

2. Other improvements

Increase managerial accounting software in classroom.

3. Suggestions for improvement for Semester 3 Academic year 2022

Suggestions	Time Frame	Responsible person
A plan to use cooperative learning with students	Throughout the semester	<u>Mr.Kongsak Boonarchatong</u>

4. Suggestions of faculty member(s) responsible for the course

None

Responsible Faculty Member/Coordinator: Mr. Kongsak Boonarchatong

Signature..... Kongsak Submission Date 7th August 2022

Chairperson/Program Director:

Signature..... Receipt Date