

COURSE CODE: ACC 304
COURSE TITLE: MANAGEMENT ACCOUNTING 11
COURSE UNIT: 3C

WEEK 1 - 3 Transfer Pricing System

- Introduction
- Objectives of Transfer Pricing
- Broad categories of Transfer Pricing Method
 - * Cost based
 - * Marker based
 - * Negotiated Transfer Pricing
 - * Arbitrary Transfer Pricing
- Dual Transfer Pricing System
- International Transfer for Pricing

WEEK 4 - 5 Learning curve Theories

- Introduction
- Conditions for operation of Learning Curve
- Learning Curve Procedures
- Advantages of Learning Curve Theory
- Limitations of Learning Curve Theory

WEEK 6 - 8 Performance evaluation in a Decentralised Organisation

- Introduction
- Decentralisation & Centralisation
- Responsibility Accounting
 - * Cost Centre
 - * Profit Centre
 - * Investment Centre
- Measure of Divisional Performance
 - * ROCE
 - * Absolute Divisional profit
 - * Residual Income
 - * Increase on Market Share
 - * Share of Goodwill
 - * Growth of Assets
 - * Growth of Sales

WEEK 9 Continuous Assessment

WEEK 10 - 11 Budgeting Improvement Techniques

- Zero Based Budgeting (ZBB)
- Continuous or Rolling Budget
- Fixed and Flexible budget

WEEK 12 - 15 Standard Costing & Variance Analysis (contd)

- Advance Basic Variance
 - * Direct Material Variance
 - * Direct labour Variance
- Disposition of variance
- Planning & Operational Variance
- Reconciliation of Variance

Recommended Textbooks

ACCA Study Text, (1997) Management Accounting 5th Edition
London: BPP Publishing Ltd.

Hongren C. T., Foster G., Managerial Emphasis: 2nd Edition New
Datons, Cost Accounting: Jersey: Prentice Hall Inc.
A. M (1994)

Kajola, S. O. , Adedeji, S. B. Management Accounting. 1st
Okewale, J. A. (1999) Edition Ago-Iwoye CESAP Publishers

Louderback, G. J., Airsch, Cost Accounting Analysis: and Use 3rd
M. L. (1992) Edition Ohio Southwest Publishing
Company

Lucey T. (1993): Management Accounting and 3rd
Edition London ELBS

Owler. L. W.J., Brown Wheldon's Cost Accounting And
J. L (1978): Costing Methods 4th Edition: Mc
Donald and Evans

WYSE Associate Ltd (1998): Management Accounting 1st Edition
Lagos: WYSE Publishing

ICAN Publications, Business Times, Financial Standards, Issues Relating to management Accounting will be highly useful.