



## Course Specification

### ILS2105 Quantitative Analysis

Logistics Management (English Program) College of Logistics and Supply Chain,

Suan Sunandha Rajabhat University Semester 2 Academic year 2018

#### Section 1 General Information

1. Subject Code and Title  
ILS2105: Logistics Cost Analysis
2. Number of Credit  
3 (3-0-6) credit
3. Subject Course  
Bachelor of Business Administration Management Course
4. Responsible Lecturer  
Dr. Chanicha Moryadee
5. Semester/Academic Year  
2<sup>st</sup> Semester, Academic Year 2018, 2<sup>st</sup> Academic Year
6. Pre-requisite Subject  
None
7. Co-requisite Subject  
None
8. Location  
College of Logistics and Supply Chain (Nakron Pathom Campus), Suan Sunandha Rajabhat University
9. Date of Preparation / Adjustment  
December 12, 2018

**Section 2 Goals and Objectives**

1. Subject’s Goals
  1. To introduce and describe of defining cost analysis, logistics cost analysis
  2. To introduce the evolution, review and evaluation of the separate cost elements.
  3. Student will be able to explain, evaluation and analysis the costs.
2. Subject’s Objectives
  1. The objective is apprehension with student to be able to understand and evaluate cost analysis.
  2. Apply techniques associated with costing systems, cost management systems, budgeting systems and performance measurement systems.
  3. Appreciate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting.

**Section 3 Description and Implementation**

1. Course Description
 

Principles of global supply chain management, guidelines for the efficient development of basic supply chain infrastructure, the analysis and planning of supply chain, the challenge of supply chain, various strategies of supply chain, action plan for supporting global supply chain operation.

2. Teaching Hours

Lecture	Tuition	Field Work/Training	Self - study
3 hours per week	As individually needed	0	6 hours per week

3. Advising Hours
 

4 hours per week for individual or group counseling

**Section 4 the Learning Outcomes Development of the Students**

1. Morality
  - 1.1 The development of morality and ethics
 

The course is designed to focus on morality and ethics through

    - Punctuality
    - Responsibility
    - Teamwork and the ability to solve any problem on hand

- Respect of the organization's ruled and regulations
- The quality and quantity of report presented

1.2 Teaching method

2. Knowledge

2.1 Acquired knowledge

2.2 Teaching Method

2.3 Evaluation Method

3. Intellectual Skill

3.1 The development of intellectual skill

3.2 Teaching Method

3.3 Evaluation Method

4. Interpersonal Relations Skill and responsibility

4.1 The development of interpersonal relations skill and responsibility

4.2 Teaching Method

4.3 Evaluation Method

### **Section 5 Teaching Schedule and Evaluation**

1. Teaching Schedule

Week	Topic	No. of hours	Teaching activities and media	Lecturer
1	Course Introduction Mark Allocation and Grading System Chapter 1: Introduction to Cost Terms and Concepts	3	Lecture Documents	Dr. Chanicha
2	Chapter 2:	3	PowerPoint	Dr. Chanicha

	Introduction and conceptual foundations of cost-benefit analysis		Documents Group Division Individual assignment	
3	Chapter 3: Job Costing System	3	Lecture PowerPoint Group Division Individual assignment Group assignment	Dr. Chanicha
Week	Topic	No. of hours	Teaching activities and media	Lecturer
4	Chapter 4: Process Costing System	3	Lecture PowerPoint Documents Group Division Individual assignment Video	Dr. Chanicha
5	Student Group presentation	3	PowerPoint Documents Group Division Group assignment	Dr. Chanicha
6	Chapter 5: Activity-Based Costing (ABC)	3	Lecture Documents Group Division Individual assignment Group assignment	Dr. Chanicha
7	Mid – Term Exam	3	-	Dr. Chanicha
8	Chapter 6: Allocation of Support Department Costs	3	Lecture PowerPoint Documents Group Division Individual assignment Group assignment Video	Dr. Chanicha
9	Chapter 7: Planning and Control: Budgeting systems	3	Lecture PowerPoint Group Division	Dr. Chanicha

			Individual assignment	
10	Chapter 8: Standard Costs Variance: Direct & Indirect (Overhead) Costs	3	Lecture PowerPoint Documents Group Division Individual assignment	Dr. Chanicha
11	Chapter 9: Break-even Point	3	Lecture Documents Individual assignment	Miss Chanicha
Week	Topic	No. of hours	Teaching activities and media	Lecturer
12	Chapter 10: Accounting for Decision Making: Cost Management and Pricing Issues	3	Lecture PowerPoint Documents Group Division Individual assignment	Dr. Chanicha
13	Chapter 11: Measuring and Managing Performance	3	Lecture PowerPoint Documents	Dr. Chanicha
14	Chapter 12: Valuing environmental and other non-market goods	3	PowerPoint Documents Individual assignment	Dr. Chanicha
15	Individual Student presentation	3	Lecture + Class Discussion PowerPoint Document	Dr. Chanicha
16	Revision	3	Lecture + Class Discussion PowerPoint Document	Dr. Chanicha
17	Final - Exam	3	-	Dr. Chanicha

## 2. Evaluation Plan

Activities	Learning Outcome	Evaluation Method	Evaluation Week	Mark Allocation in Percentage
1	Accumulated Score	Report + Assignment	2,3,4,5,8,10,12	10%
		Case Study	6,9,11,13,	10%
		Presentation	14,15,16	10%
		Class Attendance		10%
2	Mid-term Exam		7	30%
3	Final Exam		17	30%

\*\*\*Students are required to maintain their class attendance of at least 80% of the total class hours\*\*\*

### Section 6 Teaching Materials

## 1. Required Textbooks and Materials

- Hilton, R. W., Maher, M. W. and Selto, F. H. (2008) Cost Management. Strategies for Management Decisions, 4th Edition, McGraw-Hill.
- Langfield-Smith, K., Thorne, H., and Hilton, R.W. (2009) Management Accounting: Information for Managing and Creating Value, 5th Edition, North Ryde: McGraw-Hill Irwin.
- Garrison, R.H., Noreen, E.W. and Brewer, P. C. (2006) Managerial Accounting, 11th edition, McGraw-Hill/ Irwin.
- Cielens, M. and Aquino, M. (1999). The Business of Communicating, 4th edition, McGraw-Hill/ Irwin.
- Dwyer, J. (2003). The Business Communication Handbook, 6th edition, Pearson Education.
- Dwyer, J. (2009). Communication in Business: Strategies and Skills, 4th edition, Pearson Education.

### Section 7 Course Evaluation and Improvement

## 1. Evaluation Strategies on Course Effectiveness by Students

The students' performance on mid-term and final examinations together with their participation in the class in terms of attendance, reports and presentation both individually and group practices are all used to evaluate the course effectiveness. On top of that, during the class hours, students are also allowed and encouraged to suggest and evaluate the

teaching methods. The discussion between the lecturers and students is always emphasized and happens throughout the whole semester in order to improve the implementation of the course.

## 2. Teaching Evaluation Strategies

The students are required to evaluate the teaching and learning process including the lecturer by using the online computer system provided by the university. The observation by the teaching team of instructors is also utilized.

## 3. Teaching Improvement

The teaching improvement is based on the students' suggestions and evaluation, team teaching evaluation and class-room research. The lecturer is also expected to improve the course content and teaching methods with the most current situation.

## 4. Revision of Students' Academic Performance

The College of Innovation and Management has a academic committee to review and revise the learning outcomes of the students in every semester.

## 5. Course Revision and Improvement Plan

The evaluation results from the above items are used to improve the course and the teaching and learning methods. There must be an arrangement for the lecturer to attend the meeting and/or seminar on the course teaching improvement. The course is reviewed and revised by the academic committee annually based on the evaluation results.

## Grading System

Grading system is in accordance with Suan Sunandha Rajabhat University's regulations concerning the establishment and academic operations of College of Innovation and Management B.E. 2549.

Grade	Learning Outcome	Mark Interval	Weight
A	Most excellence	86-100	4
A-	Excellence	82-85	3.75
B+	Superb	78-81	3.50

## Standard Qualification Framework for National Higher Education (TQF3)

B	Good	74-77	3.00
B-	Rather good	70-73	2.75
C+	Moderate good	66-69	2.50
C	Moderate	62-65	2.00
C-	Moderate weak	58-61	1.75
D+	Rather weak	54-57	1.50
D	Weak	50-53	1.00
D-	Very weak	46-49	0.75
F	Fail	0-45	0
S	Satisfactory	50 and above	-
U	Unsatisfactory	Below 50	-
I	Incomplete	-	-
W	Withdrawal	-	-
V	Audit	-	-