

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

<u>Year and Semester</u>	2020 Spring (Feb 23, 2020— July 12, 2020)		
<u>Course Name</u>	Cost Accounting		
<u>Course Code</u>	MA102		
<u>Course Type</u>	<input type="checkbox"/> General Education (Required)	<input type="checkbox"/> General Education (Elective)	
	<input checked="" type="checkbox"/> Professional Course (Required)	<input type="checkbox"/> Professional Course (Elective)	
	<input type="checkbox"/> Basic Disciplinary Course		
<u>Course Credits</u>	3		
<u>Course Hours</u>	45		
<u>Prerequisites</u>	MA101 Cost Accounting		
<u>Instructor</u>	Xiaoshu Qin		
<u>Contact Information</u>	Office: C203		
	Tele: (010) 8395 1085		
	Email: xiaoshumt@126.com		
<u>Office Hour</u>	TBA		
<u>Learning Centre</u>	TBA		
<u>Grade/Section</u>	2019BA Y01/Y02		
<u>Course Time/Place</u>	2019BA Y01	T: 10:10—12:00 / A101	TH: 10:10-11:00 / A101
	2019BA Y02	M: 8:00—9:50 / A102	TH: 11:10—12:00 / A102

Textbook

Charles T. Horngren, Strikant M. Datar, Madhav V. Rajan, *Cost Accounting, A Managerial Emphasis*, 15th Edition, China Renmin University Press, ISBN 978-7-300-26824-8

Reference Books

1. Charles T. Horngren, Strikant M. Datar, *Cost Accounting, A Managerial Emphasis, 13th Edition*, China Renmin University Press, ISBN 978-7-300-13398-0
2. ACCA Management Accounting, BPP Learning Media, 2020, ISBN 978-1-5097-2416-1

Course Description

This course aims to prepare students with fundamental knowledge of cost accounting concepts and practices. It provides key data to managers for planning and controlling, as well as costing products, services, even customers. It focuses on how cost accounting helps managers make better decisions, as cost accountants are increasingly becoming integral members of their company's decision-making teams. By focusing on basic concepts, analyses, uses, and procedures instead of procedures alone, cost accounting is a managerial tool for business strategy and implementation.

Student Learning Objectives

After completing this course, students should be able to:

- Carry out customer-profitability analysis and sales-variance analysis
- Allocate multiple support-department costs, common costs and revenues
- Allocate joint costs using four method
- Apply basic concepts of process costing
- Understand the definition of spoilage, rework and scrap and account for them in job costing
- Use financial and non-financial measures to evaluate quality
- Apply inventory management technique, just-in-time and simplified costing methods
- Understand capital budgeting decisions
- Identify issues in multinational companies
- Evaluate performance measurement and compensation in multinational companies

Website Source

<http://www.wind.com.cn>

<http://www.bloomberg.com>

Teaching Methods

This course contains lectures, class discussions, homework, quizzes, presentation and exams. Textbook content will be introduced first. Then real case and practice questions will be delivered to students as a way to test their understanding of the knowledge. This will require individual or group assignment in or after class.

Grade Criterion

Component	Weight	Description
Final Test	20%	A cumulative final examination will be given based on all of the contents of the class. The exam paper may be composed of multiple-choice questions, short answer questions, essay questions, problems. Students should rely primarily on homework assignments to give them a sense of what they may see for material on exams.
Mid-Term Test	20%	A cumulative midterm test will be given based on all of the contents that have been taught in class. The test paper may be mainly composed of multiple-choice questions and long-constructed questions.
Homework	15%	Most of the assigned homework is taken from the Exercises in the textbook. Assignments will be collected at the clearly stated date. Late assignments will not be accepted. The graded assignments will be kept by the tutor for reference and won't be returned to students.
Quizzes	15%	There will be at least 2 quizzes during the semester. Quizzes may or may not be announced in advance. It may also be used as a way to check the attendance. Quizzes will test your knowledge of both concepts and the application of those concepts.

Presentation	10%	The students will be divided into several groups to prepare a presentation. Each student is required to be involved in the presentation. The topics can be selected from the textbook or lectures or course related materials. Each group needs to finish a PPT related to the topic which is given and hand in the related resources to the teacher before the presentation.
Participation	10%	Individuals will be asked to participate individually in a question and answer at least 5 times during the semester. The performances should be counted in their participation.
Attendance	10%	Refer to attendance policy listed below
Total	100%	

Grading Policy

A+ 97-100	A 93-96	A- 90-92	B+ 87-89	B 83-86	B- 80-82
C+ 75-79	C 70-74	C- 67-69	D+ 63-66	D 62-60	F 0- 59

Exam Schedule

Midterm Test (tentative): Apr.20 -24

Final Test: June 27- July10

Assessment of Student Performance

☞ Self-Study and Reading ability Practice

Instructor will give out the chapters or the reference books to read and use class hours to have discussion; students should be able to show a proactive attitude and ability for self-study and reading. Knowledge and oral English will be elements of homework or presentation score.

☞ Homework

Students should finish their homework by themselves. Copying from others will be treated as cheating and the homework scores will be lowered. Students should hand in all assignments on time. Late assignments will be accepted at the discretion of the instructor (i.e., when the student was ill or had an excused absence). Late assignments without reasonable proof will be reduced in score by 50%.

☞ Attendance

Because the course covers a great deal of material, attending every class session is very important for performing well.

- ◆ Being late for 15 minutes or more is considered an absence.
- ◆ Five hours or above of unexcused absences will result in the lower level of the final grade by one grade band (e.g. from C – to D +). Any excused absence must be discussed directly with the teacher.
- ◆ Absence which is more than 1/3 of the total teaching hours will cause an F (a failing grade) directly.

But students are welcome to continue attending classes.

- ◆ An incomplete grade (I) will be considered in case of medical or family emergencies.

☞ Participation

- ◆ Students should participate in classes actively. Half of participation grade is determined by their presentation in class. They are encouraged to ask questions relevant to the subject and express their own opinions. Every student should respect the ideas, opinions, and questions of their classmates.
- ◆ Students should also use office hours to ask questions or talk with the instructor for good communication and effective learning.
- ◆ Frequent visiting the instructor and chatting in English during office hours is highly recommended.
- ◆ Any misbehavior and non-class related activities in class will result in the lower level of the participation grade, including ringing cell phones.
- ◆ All above behaviors will be solely evaluated by the instructor for scoring.

☞ Textbook

Students must bring the textbook to class.

Topical Course Outline

Week	Date	Topics	Homework
1	Mar.2/3	<ul style="list-style-type: none"> ● Syllabus ● Chapter 15 Allocate multiple support department costs using three methods 1 Direct method 2 Step-down method 	
	Mar.5	<ul style="list-style-type: none"> 3 Reciprocal method 4 Chapter review and exercise 	
2	Mar.9/10	<ul style="list-style-type: none"> ● Chapter 16 1 Identify the split off point in a joint-cost situation, distinguish joint products from byproducts and cost allocation for Joint Products and Byproducts 2 Explain why joint costs are irrelevant in a sell-or process-further decision 	
	Mar.12	<ul style="list-style-type: none"> 2 Explain why joint costs are irrelevant in a sell-or process-further decision 3 Chapter review and exercise 	Practice
3	Mar. 16/17	<ul style="list-style-type: none"> ● Chapter 17 1 Identify the situations in which process-costing systems are appropriate & understand the basic concepts of process costing - <u>Job-Order Costing V.S. Process Costing</u> 2 Describe the five steps in process costing and calculate equivalent units under the weighted-average method 	
	Mar. 19	<ul style="list-style-type: none"> 3 Understand the cost flows of process costing 4 Chapter review and exercise 	
4	Mar. 23/24	<ul style="list-style-type: none"> ● Chapter 20 1 Identify different categories of costs associated with goods for sale and balance ordering costs with carrying costs using the economic-order-quantity (EOQ) decision model 2 Describe why companies are using just-in-time (JIT) purchasing 	
	Mar. 26	<ul style="list-style-type: none"> 3 Identify the features and benefits of a just-in-time production 	Practice

		system 4 Chapter review and exercise	
5	Mar. 30/31	● Chapter 21 1 Understand the five stages of capital budgeting for a project 2 Use and evaluate the two main discounted cash flow (DCF) methods: the net present value (NPV) method and the internal rate-of-return (IRR) method 3 Use and evaluate the payback and discounted payback methods	
	Apr. 2	4 Understand issues involved in implementing capital budgeting decisions and evaluating managerial performance 5 Chapter review and exercise	
6	Apr. 6/7	● Chapter 22 1 Describe the benefits and costs of decentralization 2 Explain transfer prices and Calculate transfer prices using different methods	
	Apr. 9	3 Apply a general guideline for determining a minimum transfer price 4 Chapter review and exercise	Practice
7	Apr. 13/14	Mid-term test review and quiz 1	
	Apr. 16	Quiz 1 review and explanations	
8	Apr. 20/21	Mid-term test	
	Apr. 23	Review and explanations for mid-term test	
9	Apr. 27/28	● Chapter 23 1 Select financial and nonfinancial performance measures to use in a balanced scorecard 2 Evaluating a business unit's performance using return on investment (ROI) and residual income (RI)	
	Apr. 30	3 Analyze the key measurement choices in the design of each performance measure 4 Chapter review and exercise	
10	May. 4/5	Labor Day Holiday	
	May. 7	Case study	
11	May. 11/12	● Chapter 14 1 Identify the importance of customer-profitability profiles 2 Understand the cost-hierarchy based operating income statement and criteria to guide cost-allocation decisions 3 Subdivide the sales-volume variance into the sales-mix variance and the sales-quantity variance and the sales-quantity variance into the market-share variance and the market-size variance	
	May. 14	3 Subdivide the sales-volume variance into the sales-mix variance and the sales-quantity variance and the sales-quantity variance into the market-share variance and the market-size variance 4 Chapter review and exercise	Practice
12	May. 18/19	● Chapter 18 1 Understand the definitions of spoilage, rework, and scrap 2 Account for spoilage in process costing and job costing 3 Account for rework in job costing	
	May. 21	4 Account for scrap 5 Chapter review and exercise	
13	May. 25/26	● Chapter 19	Practice

		1 Explain the four cost categories in a costs-of-quality program 2 Develop nonfinancial measures and methods to improve quality 3 Use financial and nonfinancial measures to evaluate quality	
	May. 28	3 Use financial and nonfinancial measures to evaluate quality 4 Chapter review and exercise	
14	Jun. 1/2	Final test review	
	Jun. 4	Final test review	
15	Jun. 8/9	Quiz 2	
	Jun. 11	Quiz 2 review and explanations	
16	Jun. 15/16	Presentation	
	Jun. 18	Presentation	
17	Jun. 22/23	Presentation	
	Jun. 25	Dragon-Boat Festival	

Note: Some chapters or sections may leave for self-study, this is the students' duty to learn and understand, they may also be included in the quizzes or exams.

A review in Chinese may be held during L.C. and O.H. in the semester.

Teacher's Office Hour

- ♦ The instructor's office hour is shown in the front of the office door.
- ♦ Students are suggested to use the instructor's office hour and learning center to ask questions or talk with the instructor once at least per week for good communication and effective learning, which is recorded in the students' participation.
- ♦ The time can be scheduled by instructors or students, or both.

Cheating and Plagiarism

Cheating is not tolerated. Any student caught cheating on a quiz; test or exam will be given a mark of zero (0) for the particular work. At the beginning of the semester the definition of plagiarism will be carefully explained, when any thoughts or writings of another person are used, they must be clearly identified (usually one uses quotation marks) and the source notes. **If any student is caught cheating on any homework assignment, the highest score the student can earn in that course is a "C".**

Important Dates

Spring Semester, 2019	Feb 23, 2020— July 12, 2020
Feb. 24	Classes Begin
Feb.28	Last Day to Drop or Add a Course
April.4	Qing Ming Festival (tentative)
Apr.17	Spring Sports
Apr.20 -24	Midterm Test (tentative)
May 1	Labor Day
May 11-15	Summer School Registration (tentative)
June 15-19	Sophomore and Junior students' Final Exam
June 22-July12	Sophomore and Junior students' Social Practice , Summer School
June 25	Dragon-Boat Festival
June 27- July10	Revision and Final Exam Period

July 13	Summer Vacation Begins
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Note: This syllabus is tentative and may be changed or modified throughout the semester. All students will be notified and a new syllabus will be given.

Instructor: Xiaoshu Qin

Department Head: _____

