

# Capital University of Economics and Business

## Overseas Chinese College

### Course Syllabus

<b>Year and Semester</b>	2023 Fall						
<b>Course Name</b>	Cost Accounting						
<b>Course Code</b>	MA202						
<b>Course Type</b>	<input type="checkbox"/> General Education (Required) <input type="checkbox"/> General Education (Elective) <input type="checkbox"/> Basic Disciplinary Course <input checked="" type="checkbox"/> Professional Course (Required) <input type="checkbox"/> Professional Course (Elective) <input type="checkbox"/> Professional Course (Expanded) <input type="checkbox"/> Professional Course (Advanced)						
<b>Course Credits</b>	3						
<b>Course Hours</b>	Total Hours	Class	48	Lecture Hours	48	Experiment (Computer) Hours	0
<b>Applicable object</b>	<input type="checkbox"/> Freshman <input checked="" type="checkbox"/> Sophomore <input type="checkbox"/> Junior <input type="checkbox"/> Senior						
	<input checked="" type="checkbox"/> Business Administration (Accounting)						
	<input type="checkbox"/> Information Management and Information Systems (Finance)						
<b>Prerequisites</b>	Principles of Financial Accounting / Management Accounting						
<b>Instructor</b>	Xiangyu You (Lucy You)						
<b>Contact Information</b>	Office: C204						
	Tele: (010)83951085						
	Email: youxiangyu@cueb.edu.cn						
<b>Office Hour</b>	M: 13:30-15:05, T: 13:30-15:05, TH: 13:30-15:05						
<b>Learning Centre</b>	T: 18:00-20:00(Online), F: 18:00-20:00						
<b>Grade/Section</b>	22BA						
<b>Course Time/Place</b>	F: 9:55—12:20 博学楼 204						
<b>Textbook</b>	Charles T. Horngren, Madhav V. Rajan&Srikant M. Datar, Cost Accounting: A Managerial Emphasis,15thEdition, China Renming University Press, Beijing,ISBN 978-7-300-26824-8						

#### Reference Book

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**

On successful completion of this exam, candidates should be able to:

Knowledge	<ul style="list-style-type: none"> <li>◆ Explain the basic concepts of cost accounting, including the common accounting methods, advantages and disadvantages of cost accounting.</li> <li>◆ Analyze what cost accounting information is required for decision making.</li> <li>◆ Describe the relationship between organizational strategy and cost management.</li> <li>◆ Identify and describe the qualities of cost managers required to achieve organizational objectives.</li> </ul>
Capability	<ul style="list-style-type: none"> <li>◆ Application of the basic theory and skills of cost accounting.</li> <li>◆ Identify and communicate control risks and their potential consequences, making appropriate recommendations.</li> <li>◆ Demonstrate effective professional communication skills.</li> </ul>
Mindset	<ul style="list-style-type: none"> <li>◆ Be logical, methodical, consistent and accurate.</li> <li>◆ Apply critical thinking in the process of decision making.</li> </ul>

### **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 Exam	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, and preparation of financial statements. 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 mid term 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 it should be completed within 15 minutes in class.
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. Each group need 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 5timesduring the semester.The performances should be counted in their participation.
Attendance	10%	Refer to attendance policy listed below
<b>Total</b>	<b>100%</b>	

### **Detailed Grade Computation**

	<b>Before Midterm</b>	<b>After Midterm</b>
Attendance	5%	5%
Participation	5%	5%
Homework	5%	10%
Quizzes	5%	10%
Presentation		10%
Mid-Term Test	20%	
Final exam		20%
Total	40%	60%

### **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 (original)**

Week	Topics	Platform	Homework
1	<ul style="list-style-type: none"> <li>● Syllabus</li> <li>● Chapter 9</li> <li>• Variable and Absorption Costing</li> <li>• Variable vs. Absorption Costing: Operating Income and Income Statements</li> </ul>		
2	<ul style="list-style-type: none"> <li>● Preview</li> <li>• PPT &amp; videos for chapter 9.1-9.2</li> <li>● Chapter 9</li> <li>• Absorption Costing and Performance Measurement</li> <li>• comparing Inventory Costing Methods</li> <li>• Denominator-Level Capacity Concepts and Fixed Cost Capacity Analysis</li> <li>• Choosing a Capacity Level</li> <li>• Planning and Control of Capacity Costs</li> <li>● Chinese review for Chapter 9</li> <li>● Practice for Chapter 9</li> <li>● Q&amp;A</li> </ul>		Homework for CH09
3	<ul style="list-style-type: none"> <li>● Preview</li> <li>• PPT &amp; videos for chapter 9</li> <li>• Finish practices for chapter 9</li> <li>● Chapter 10</li> <li>• Basic Assumptions and Examples of Cost Functions</li> <li>• Identifying Cost Drivers</li> <li>• Cost Estimation Methods</li> <li>● Chinese review for Chapter 10.1-3</li> <li>● Q&amp;A</li> </ul>		
4	<ul style="list-style-type: none"> <li>● Preview</li> <li>• PPT &amp; videos for chapter 10.1-3</li> <li>● Chapter 10</li> <li>• Estimating a Cost Function Using Quantitative Analysis</li> <li>• Evaluating and Choosing Cost Drivers</li> <li>• Nonlinear Cost Functions</li> <li>• Data Collection and Adjustment Issues</li> <li>● Chinese review for Chapter 10</li> <li>● Practice for Chapter 10</li> <li>● Q&amp;A</li> </ul>		Homework for CH10
5	National Day		
6	<ul style="list-style-type: none"> <li>● Quiz 1</li> <li>● Chapter 11</li> <li>• Information and the Decision Process</li> <li>• The Concept of Relevance</li> </ul>		

	<ul style="list-style-type: none"> <li>● Chinese review for Chapter 11.1-2</li> <li>● Q&amp;A</li> </ul>		
7	<ul style="list-style-type: none"> <li>● Preview</li> <li>● PPT &amp; videos for chapter 11.1-2</li> </ul>		
	<ul style="list-style-type: none"> <li>● <b>Chapter 11</b></li> <li>● Insourcing - Versus- Outsourcing and Make-or-Buy Decisions</li> <li>● Product-Mix Decisions with Capacity Constraints</li> </ul>		
	<ul style="list-style-type: none"> <li>● Chinese review for Chapter 11.3-4</li> <li>● Q&amp;A</li> </ul>		
8	<ul style="list-style-type: none"> <li>● Preview</li> <li>● PPT &amp; videos for chapter 11.1-2</li> </ul>		Homework for CH11
	<ul style="list-style-type: none"> <li>● <b>Chapter 11</b></li> <li>● Bottlenecks, Theory of Constraints, and Throughput- Margin Analysis</li> <li>● Customer Profitability and Relevant Costs</li> <li>● Irrelevance of Past Costs and Equipment- Replacement Decisions</li> <li>● Decisions and Performance Evaluation</li> </ul>		
	<ul style="list-style-type: none"> <li>● Chinese review for Chapter 11</li> <li>● Practice for Chapter 11</li> <li>● Q&amp;A</li> </ul>		
9	<b>Midterm- test</b>		
10	<ul style="list-style-type: none"> <li>● Preview</li> <li>● PPT &amp; videos for chapter 11</li> </ul>		
	<ul style="list-style-type: none"> <li>● <b>Chapter 12</b></li> <li>● What Is Strategy?</li> <li>● Building Internal Capabilities: Quality improvement and Re- engineering at Chip set</li> <li>● Strategy Implementation and the Balanced Scorecard</li> <li>● Strategic Analysis of Operating Income</li> </ul>		
	<ul style="list-style-type: none"> <li>● Chinese review for Chapter 12.1-4</li> <li>● Practice for Chapter 12.1-4</li> <li>● Q&amp;A</li> </ul>		
11	<ul style="list-style-type: none"> <li>● Preview</li> <li>● PPT &amp; videos for chapter 12.1-4</li> </ul>		Homework for CH12
	<ul style="list-style-type: none"> <li>● <b>Chapter 12</b></li> <li>● Downsizing and the Management of Processing Capacity</li> <li>● APPENDIX: Productivity Measurement</li> </ul>		
	<ul style="list-style-type: none"> <li>● Chinese review for Chapter 12</li> <li>● Practice for Chapter 12</li> <li>● Q&amp;A</li> </ul>		

12	<ul style="list-style-type: none"> <li>● Preview</li> <li>●PPT &amp; videos for chapter 12</li> </ul>		
	<ul style="list-style-type: none"> <li>●<b>Chapter 13</b></li> <li>● Major Factors that Affect Pricing Decisions</li> <li>●Costing and Pricing for the Long Run</li> <li>●Market-Based Approach: Target Costing for Target Pricing</li> </ul>		
	<ul style="list-style-type: none"> <li>●Chinese review for Chapter 13.1-3</li> <li>● Q&amp;A</li> </ul>		
13	<ul style="list-style-type: none"> <li>● Preview</li> <li>●PPT &amp; videos for chapter 13.1-3</li> </ul>		
	<ul style="list-style-type: none"> <li>●<b>Chapter 13</b></li> <li>● Major Factors that Affect Pricing Decisions</li> <li>● Costing and Pricing for the Long Run</li> <li>● Market-Based Approach: Target Costing for Target Pricing</li> </ul>		Homework for CH13
	<ul style="list-style-type: none"> <li>●Chinese review for Chapter 13</li> <li>● Q&amp;A</li> </ul>		
14	Quiz2		
	<ul style="list-style-type: none"> <li>●<b>Chapter 14</b></li> <li>● Identify the importance of customer-profitability profiles</li> </ul>		
15	Q&A		
	<ul style="list-style-type: none"> <li>● <b>Chapter 14</b></li> <li>● Understand the cost-hierarchy based operating income statement and criteria to guide cost-allocation decisions</li> <li>●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</li> </ul>		Homework for CH14
	<ul style="list-style-type: none"> <li>●Chinese review for Chapter 14</li> <li>● Q&amp;A</li> </ul>		
16	Presentation		
17	Final test review		

**Note:**

*In the first three weeks, Xuexitong and the Wechat group will be used as the main teaching methods. The Wechat group will be mainly used to inform the students daily study activities and tasks. Xuexitong will be used as the main study platform to organize the study activities. When classes change back to school, Xuexitong will be mainly used to upload PPTs and release some learning materials.*

*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 noted. **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**

<b>Midterm Test</b>	<b>Week 9 or 10</b>
<b>Final Exam</b>	<b>Week 18 or 19 ( Refer to the notice of the Academic Affairs Office)</b>

*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:** \_\_\_\_\_

**Department Head:** \_\_\_\_\_

