

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

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|-----------------------------------|---|
| <u>Year and Semester</u> | 2020 Fall (August 31, 2020 - January 10, 2021) |
| <u>Course Name</u> | Management Accounting |
| <u>Course Code</u> | MA101 |
| <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> | 42 |
| <u>Prerequisites</u> | None |
| <u>Instructor</u> | Xiangyu You (Lucy You) |
| <u>Contact Information</u> | Office: C204 Tele: (010)83951085/ (010)83951081 Email :youxiangyu@cueb.edu.cn |
| <u>Office Hour</u> | T: 13:30—15:30; W:11:00—12:00; Th: 9:00—12:00 |
| <u>Learning Centre</u> | M: 18:00—20:00; F:9:00-11:00 |
| <u>Grade/Section</u> | 2020BA1 |
| <u>Course Time/Place</u> | T:15:40—17:30; TH:9:00—9:50 |

Textbook

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

Reference Book

1. Don R. Hansen & Maryanne M. Mowen, *Managerial Accounting*, 7th Edition, Thomson learning, ISBN 7-04-016226 -1

Course Description

Management accounting is devised to implement and guide management planning, control and decision making with particular emphasis on cost behavior, cost allocation and costs management as well as analysis and communication of relevant information to users in a professional manner. The information is mostly future oriented and emphasis is on relevance and flexibility of the data.

Student Learning Objectives

After completing this course, students will be able to:

- ♦ make CVP analysis;
- ♦ understand job costing;
- ♦ describe ABC costing and ABC management;
- ♦ apply for Master budget and flexible budget;
- ♦ use variances analysis and management control.

Website Source

1. www.cimaglobal.com
2. <https://www.accaglobal.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 |
|---------------|--------|--|
| FinalExam | 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-TermTest | 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 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 5 times during the semester. The performance should be counted in their participation. |
| Attendance | 10% | Refer to attendance policy listed below |
| Total | 100% | |

Detailed Grade Computation

| | Before Midterm | After Midterm |
|--|----------------|---------------|
|--|----------------|---------------|

| | | |
|---------------|-----|-----|
| Attendance | 5% | 5% |
| Participation | 5% | 5% |
| Homework | 5% | 10% |
| Quizzes | 5% | 10% |
| Presentation | | 10% |
| Midtermtest | 20% | |
| Finalexam | | 20% |
| Total | 40% | 60% |

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

Final Exam: January 4-8, 2021

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 |
|------|---------|---|---------------|
| 5 | Sep. 29 | Chapter 2: cost terms •direct costs and indirect costs | — |
| | Oct. 1 | — (National Day Holiday) | — |
| 6 | Oct. 6 | Chapter 2: cost terms •variable costs and fixed costs •exercises for cost terms | Exercise 2-23 |
| | Oct. 8 | Chapter 3 : CVP model •cost behavior | — |
| 7 | Oct. 13 | Chapter 3 : CVP model •CVP model •Business Application of CVP | Exercise 3-35 |
| | Oct. 15 | Chapter 3 : CVP model •case study: BD company | — |
| 8 | Oct. 20 | Chapter 4 : Job costing •costing systems •seven steps for job costing •flow of costs in a job-costing system | Exercise 4-25 |
| | Oct. 22 | Chapter 4 : Job costing •flow of costs in a job-costing system (continued) | — |
| 9 | Oct. 27 | Chapter 4 : Job costing •under or over-allocated manufacturing OHs at the end of year •exercises for the class | Exercise 4-23 |
| | Oct.29 | Quiz1 | — |
| 10 | Nov. 3 | •introduction to Chapter 5 : ABC and ABM •course review | — |
| | Nov. 5 | ● Midterm Test | — |
| 11 | Nov. 10 | Chapter 5 : ABC and ABM •differences between simple and ABC systems •exercises for the class | Exercise 5-19 |
| | Nov. 12 | Chapter 5: ABC and ABM •four-part cost hierarchy | |
| 12 | Nov. 17 | ● Chapter 5 : ABC and ABM •use ABC in ABM ● Chapter 6 : Master budget •functions of budget | — |
| | Nov. 19 | Chapter 6 : Master budget •master budget and functional budget •exercises for the class | Exercise 6-31 |

| | | | |
|----|---------|--|---------------|
| 13 | Nov. 24 | Chapter 6 : Master budget •how to prepare budgets •exercises for the class | Exercise 6-35 |
| | Nov. 26 | Chapter 6 : Master budget •responsibility centers and responsibility accounting | — |
| 14 | Dec. 1 | Chapter 7 : flexible budget & direct cost variances •functions of flexible budget •preparation of flexible budget •static budgets and static budget variances | Exercise 7-19 |
| | Dec. 3 | Chapter 7 : flexible budget & direct cost variances • flexible budget variances & sales volume variances | — |
| 15 | Dec. 8 | Chapter 7 : flexible budget & direct cost variances •costs variances | Exercise 7-23 |
| | Dec. 10 | Quiz 2 | — |
| 16 | Dec. 15 | Chapter 8 : flexible budget & overhead cost variances •variable overhead variances | — |
| | Dec. 17 | Chapter 8 : flexible budget & overhead cost variances •fixed overhead variances • reconcile the actual overhead incurred with the overhead amounts allocated during the period | Exercise 8-33 |
| 17 | Dec. 22 | Presentation | — |
| | Dec. 24 | Presentation | — |
| 18 | Dec. 29 | Final review | — |
| | Dec.31 | Q&A | — |

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

| | |
|----------------------------|------------------------------------|
| Fall Semester, 2020 | August 29, 2020 – January 10, 2021 |
| August 31 | Classes Begin |
| Oct.1 | National Day & Mid-Autumn Festival |
| Oct.26 - 30 | Midterm Test (tentative) |

Jan. 4-Jan.8

Final Exam Period (Freshmen)

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:

