

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

<u>Year and Semester</u>	Spring (Freshman)
<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 type="checkbox"/> Professional Course (Required) <input checked="" type="checkbox"/> Professional Course (Elective) <input type="checkbox"/> Basic Disciplinary Course
<u>Course Credits</u>	3
<u>Course Hours</u>	48
<u>Prerequisites</u>	FA101 (Principles of Accounting)
<u>Instructor</u>	Prof. Emily Song/Prof.Xiangyu You
<u>Contact Information</u>	Office: C204 Tele: (010)83951085 Email: songyiran@cueb.edu.cn
<u>Office Hour</u>	
<u>Learning Centre</u>	
<u>Grade/Section</u>	2022BA
<u>Course Time/Place</u>	博学楼 109 教室
<u>Textbook</u>	Financial & Managerial Accounting – The basis for Business Decisions, J.R.Williams, S.F.Haka, M.S.Bettner & J.V.Carcello, 16th Edition, China Machine Press

Reference Book

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

Course Description

Management Accounting is a course for training students to use the standard cost method, variance analysis, budget control and management control and other management accounting related knowledge, to solve the actual management problems encountered in the work. Through the study of this course, students can use management accounting methods and analytical tools to analyze the problems encountered in enterprise management. Students can independently carry out simple cost accounting and analyze the differences between budget and actual cost. Students can prepare budget statements, make management plans, and provide managers with the information they need to make decisions. In the process of teaching, the management theory is combined with specific cases to cultivate students' ability to apply theoretical knowledge to practice.

Student Learning Objectives

After completing this course, students will be able to:

Knowledge:

- ♦ Understand job costing system
- ♦ Describe ABC costing and ABC management

Capability

- ♦ Apply CVP analysis to analyse the relationship between cost, volume and profit
- ♦ Interpret Master budget and flexible budget
- ♦ Use variances analysis and management control

Mindset

- ♦ Pay attention to cultivating students' rigor and sense of responsibility in management accounting
- ♦ Cultivate students' awareness of observing the law and accounting professional ethics

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
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 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 in class.
Homework	15%	Most of the assigned homework is taken from the exercises in the practice kits and some preview materials. Assignments will be collected at the clearly stated date. Late assignments will not be accepted.
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 2 times during the semester. The performances 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%
Midterm test	20%	
Final exam		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

Midterm Test:

Final Exam:

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 Teaching notes to class.

Topical Course Outline

Week	Date	Topics	Homework
1		Chapter1.The Manager and Management Accounting Financial Accounting ✓ Management Accounting ✓ Accounting for Manufacturing Operations	Excises on the ppt
2		Chapter 2: Job order cost system and Overhead Allocations ✓ Cost Accounting System ✓ Job Order Costing	_____
3		Chapter 2: Job order cost system and Overhead Allocations ✓ Activity-Based Costing (ABC)	Excises on the ppt
4		Excises for Chapter 1 & Chapter 2 Quiz	
5		Chapter 3 Costing and Value Chain ✓ The value chain ✓ ABM	Excises on the ppt
		Chapter 3 Costing and Value Chain ✓ The target costing process	

6		<ul style="list-style-type: none"> ✓ Juts-in time Inventory Procedures ✓ Total Quality Management 	
7		Chapter 4 Cost-volume-profit <ul style="list-style-type: none"> ✓ Cost-volume relationships ✓ Cost behavior and Operating income 	Excises on the ppt
8		Chapter 4 : Cost-volume-profit \ <ul style="list-style-type: none"> ✓ Cost behavior and Operating income ✓ Excises 	
9		Midterm	—
10		•Chapter 5 Operational Budgeting	
11		Chapter 5 : Operational Budgeting <ul style="list-style-type: none"> ✓ how to prepare budgets ✓ exercises for the class 	Excises on the ppt
12		Chapter 6 : flexible budget & direct cost variances <ul style="list-style-type: none"> ✓ functions of flexible budget ✓ preparation of flexible budget ✓ static budgets and static budget variances 	Excises on the ppt
13		Chapter 7 : Standard cost systems <ul style="list-style-type: none"> ✓ Direct Material standards ✓ Direct Labor Standards ✓ Manufacturing Overhead Standards 	Excises on the ppt
14		Chapter 7 : Standard cost systems <ul style="list-style-type: none"> ✓ Material Price and Quantity Variances ✓ Labor Rate and efficiency variances ✓ Manufacturing Overhead Variances ✓ Quiz 2 	
15		Presentation	
16		Presentation	—
		Q&A	—

Note: 1. There are 16 teaching weeks in total for this course.

2. 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.

3. A review in Chinese may be hold in class or during OH or LC in this 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, 2023	
Feb.11-12	Registration
Feb.13	Class begins
Apr.5	Qing Ming Festival
Apr.7	Spring Sports
May 1	Labor Day
June 22	Dragon-Boat Festival

***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: Yiran Song/Xiangyu You

Department Head: _____

