

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

<u>Year and Semester</u>	2018 Fall (September 3, 2018 - January 4, 2019)
<u>Course Name</u>	Cost Accounting
<u>Course Code</u>	EACC322
<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>	48
<u>Prerequisites</u>	N/A
<u>Instructor</u>	Xiaoshu Qin
<u>Contact Information</u>	Office: C203 Tele: 83851085 Email: qinxiaoshu@cueb.edu.cn
<u>Office Hour</u>	M: 08:00—10:00; M: 15:30—16:30; Th: 10:00—12:00; F: 16:30-17:30
<u>Learning Centre</u>	T: 10:00—12:00; W: 18:00—20:00
<u>Grade/Section</u>	2017BA/Y01
<u>Course Time/Place</u>	M: 13:30—15:20 / 5#109; F: 15:40—16:30 / 5#109

Textbook

Cost Accounting A Managerial Emphasis (Thirteenth Edition), Charles T. Horngren and Srikant M. Datar, China Renmin University Press, ISBN 978-7-300-13398-0

Reference Book

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

Course Description

Cost accounting devised to implement and guide management planning and control with particular emphasis on cost finding, product costing, cost behavior, and cost allocation 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

To complete this course successfully, students must demonstrate a good grasp and understanding of the following areas of management accounting:

- CVP analysis;
- Job costing;
- ABC costing and ABC management;

- Master budget and flexible budget;
- Variances analysis and management control;
- Inventory costing.

Website Source

1. <https://www.chinacma.org>

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 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 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: November 5-9, 2018;

Final Exam: January 2-11, 2019

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	Sep. 3	<ul style="list-style-type: none"> ● Syllabus ● Chapter 1 <ul style="list-style-type: none"> • Major differences between management and financial accounting • Value chain • Discussion 	
	Sep. 7	<ul style="list-style-type: none"> ● Chapter 1 <ul style="list-style-type: none"> • Key Success Factors • Five-Step Decision Making Process • Discussion 	
2	Sep. 10	<ul style="list-style-type: none"> ● Chapter 2 <ul style="list-style-type: none"> • Multiple Classifications of Costs • Inventoriable costs vs. period costs • Cost Flows • Multiple-step income statement 	
	Sep. 14	<ul style="list-style-type: none"> ● Chapter 2 <ul style="list-style-type: none"> • Multiple-step income statement • Practice 	Preview CVP analysis
3	Sep. 17	<ul style="list-style-type: none"> ● Chapter 3 <ul style="list-style-type: none"> • Cost-volume-profit (CVP) analysis • Breakeven Point • CVP and Income Taxes • Operating Leverage 	
	Sep. 21	<ul style="list-style-type: none"> ● Chapter 3 <ul style="list-style-type: none"> • Practice 	
4	Sep. 24	— (Mid-autumn Festival Holiday)	
	Sep. 28	<ul style="list-style-type: none"> ● Chapter 4 <ul style="list-style-type: none"> • Costing Systems • Costing Approaches • Accounting for Overhead 	Homework 1
5	Oct. 1	— (National Day Holiday)	
	Oct. 5	— (National Day Holiday)	
6	Oct. 8	● Chapter 5	

		<ul style="list-style-type: none"> Overhead Allocation ABC vs. Simple Costing Schemes 	
	Oct. 12	<ul style="list-style-type: none"> Chapter 5 Practice: ABC vs. Simple Costing Schemes 	Homework 2
7	Oct. 15	<ul style="list-style-type: none"> Chapter 6 Budgeting cycle Master Budget 	
	Oct. 19	<ul style="list-style-type: none"> Chapter 6 Case study 1: Master Budget 	
8	Oct. 22	<ul style="list-style-type: none"> Chapter 6 Case study 2: Master Budget 	
	Oct. 26	<ul style="list-style-type: none"> Chapter 6 Practice on Budget 	Homework 3
9	Oct. 29	Midterm Review & Quiz 1	
	Nov. 2	Review of Quiz 1	
10	Nov. 5	Midterm Test	
	Nov. 9	Review of Midterm Test	
11	Nov. 12	<ul style="list-style-type: none"> Chapter 7 Variance Static Budget and Static-Budget Variances Flexible Budget Flexible-Budget Variances and Sales-Volume Variances 	
	Nov. 16	<ul style="list-style-type: none"> Chapter 7 Exercise on Flexible-Budget Variances and Sales-Volume Variances 	Homework 4
12	Nov. 19	<ul style="list-style-type: none"> Chapter 7 Price Variance and Efficiency Variance Standard Costing Case Study of Variance Analysis 	
	Nov. 23	<ul style="list-style-type: none"> Chapter 7 Exercise 	Homework 5
13	Nov. 26	<ul style="list-style-type: none"> Chapter 8 Budgeted Variable Overhead Cost Rates Variable Overhead Flexible-Budget Variance Variable Overhead Efficiency Variance Variable Overhead Spending Variance 	
	Nov. 30	<ul style="list-style-type: none"> Chapter 8 Exercise on Variable Overhead Variances 	Homework 6
14	Dec. 3	<ul style="list-style-type: none"> Chapter 8 Budgeted Fixed Overhead Rates Fixed Overhead Flexible-Budget Variance Production-Volume Variance Integrated Variance Analysis 	
	Dec. 7	<ul style="list-style-type: none"> Chapter 8 Exercise on Fixed Overhead Variances 	Homework 7
15	Dec. 10	● Case Study of Variance Analysis	
	Dec. 14	● Presentation I	
16	Dec. 17	● Presentation II	
	Dec. 21	● Presentation III	
17	Dec. 24	● Quiz 2	
	Dec. 28	● Final Review	

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, 2018	August 31, 2018— January 13, 2019
Aug. 31	Registration
Sep.3	Classes Begin
Sep.7 - 20	Freshmen's Military Training
Sep.24	Classes Begin (Freshmen)
Sep.24	Mid-Autumn Festival (tentative)
Oct.1 - 5	National Day Holiday (tentative)
Oct. 29 - Nov. 2	Mid-term Test
Jan.1, 2019	New Year's Day Holiday (tentative)
Jan.2-11	Final Exam Period
Jan.14	Winter Vacation Begins

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: _____

