

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

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|-----------------------------------|---|
| <u>Year and Semester</u> | 2019 Fall (September 2, 2019 - January 10, 2020) |
| <u>Course Name</u> | Management Accounting (FMA/MA) |
| <u>Course Code</u> | ACCAF2 |
| <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> | None |
| <u>Instructor</u> | Liya Bu (Catherine Bu) |
| <u>Contact Information</u> | Office: C203 Tele: (010)83951085 Email: buliya@cueb.edu.cn |
| <u>Office Hour</u> | T: 8:00-10:00am; W: 18:00—20:00pm; Th: 18:00—20:00pm |
| <u>Learning Centre</u> | M: 18:00—20:00pm; Th: 8:00-10:00am |
| <u>Grade/Section</u> | 2019ACCA/Y01&Y02 |
| <u>Course Time/Place</u> | Y01 T: 15:40—17:30 / A104; Y02 W: 8:00—9:50 / A105; F: 8:00—8:50 / A104; F: 9:00—9:50 / A105. |

Textbook

ACCA Approved Interactive Text, Foundations in Accountancy/ACCA, Management Accounting (FMA/MA) For exams from 1 Sep. 2019 to 31 Aug. 2020. BPP Learning Media. ISBN 9781 5097 2416 1

Reference Book

1. Jan R. Williams, Financial & Managerial Accounting: The Basis for Business Decisions. Machine Press, Beijing, China, ISBN: 978-7-111-40610-5

Course Description

This course focuses on developing knowledge and understanding of management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business contexts.

Student Learning Objectives

After completing this course, students will be able to:

- Explain the nature, source and purpose of management information.
- Explain and apply cost accounting techniques.
- Prepare budgets for planning and controlling.
- Compare actual costs with standard costs and analyze any variances.
- Explain and apply performance measurements and monitor business performance.

Website Source

1. <https://weibo.com.bppcn>
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 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

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|-----------|---------|----------|----------|---------|----------|
| 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 8, 2019;

Final Exam: January 6-10, 2020

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 |
|------|------------|---|--------------------------------------|
| 4 | Sep. 24/25 | <ul style="list-style-type: none"> ● Syllabus Introduction ● Chapter 1 Accounting for management <ul style="list-style-type: none"> • Information • Planning, control and decision making • Financial accounting and cost and management accounting • Cost accounting information and decision making ● Discussion (bilingual) | Chapter: 1 Exercise 1-4 |
| | Sep. 27 | <ul style="list-style-type: none"> ● Chapter 2 Sources of data <ul style="list-style-type: none"> • Types of data • Sources of data • Secondary data ● Group work –Sampling methods. | |
| 5 | Oct. 1/2 | — (National Day Holiday) | — |
| | Oct. 4 | — (National Day Holiday) | — |
| 6 | Oct. 8/9 | <ul style="list-style-type: none"> ● Chapter 3a Cost Classification <ul style="list-style-type: none"> • Total product/service costs • Direct costs and indirect costs ● Chapter 3a Cost Classification <ul style="list-style-type: none"> • Functional costs • Fixed costs and variable costs ● Practice for Chapter 3a | Chapter 3a: Exercise 13-17 |
| | Oct. 11 | <ul style="list-style-type: none"> ● Chapter 3b Cost Behavior <ul style="list-style-type: none"> • Introduction to cost behavior • Cost behavior patterns • High-low methods | Chapter 3b: Exercise 18-22 |
| 7 | Oct. 15/16 | <ul style="list-style-type: none"> ● Chapter 5 <ul style="list-style-type: none"> • What is inventory control? • The ordering, receipt and issue of raw materials | |

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| | | <ul style="list-style-type: none"> • The storage of raw materials • Accounting for material costs • Inventory valuation | |
| | Oct. 18 | <ul style="list-style-type: none"> ● Chapter 5 <ul style="list-style-type: none"> • Inventory valuation ● Practice (bilingual) | Chapter 5: Exercise 44-49 |
| 8 | Oct. 22/23 | <ul style="list-style-type: none"> ● Chapter 6 <ul style="list-style-type: none"> • Measuring labor activity • Remuneration methods <ul style="list-style-type: none"> • Labor turnover • Accounting for labor costs ● Chapter 7a <ul style="list-style-type: none"> • Overheads allocation <ul style="list-style-type: none"> • Overheads apportionment | Chapter 7a: Exercise 56-61 |
| | Oct. 25 | <ul style="list-style-type: none"> ● <u>Quiz 1</u> | Exercises |
| 9 | Oct. 29/30 | <ul style="list-style-type: none"> ● Chapter 7a <ul style="list-style-type: none"> • Overhead absorption • Over and under absorption of overheads • Leger entries relating to overheads <p style="text-align: right;">(bilingual)</p> | — |
| | Nov. 1 | <ul style="list-style-type: none"> ● Exercises for Ch 7a (in Chinese) | |
| 10 | Nov. 5/6 | <ul style="list-style-type: none"> ● Midterm Review (bilingual) | — |
| | Nov. 8 | <ul style="list-style-type: none"> ● Midterm Test | — |
| 11 | Nov. 12/13 | <ul style="list-style-type: none"> ● Chapter 7b <ul style="list-style-type: none"> • Marginal cost and marginal costing • Marginal costing and absorption costing and the calculation of profit • Reconciling profits • Marginal costing versus absorption costing | — |
| | Nov. 15 | <ul style="list-style-type: none"> ● Chapter 7b Exercises for Ch 7b (bilingual) | Chapter 7a: Exercise 62-66 |
| 12 | Nov. 19/20 | <ul style="list-style-type: none"> ● Chapter 10b The budgetary process <ul style="list-style-type: none"> • Functional budgets • Cash budgets • Budgeted statement of profit or loss and statement of financial position • The master budget | Chapter 10b: Exercise 86-90 |
| | Nov. 22 | <ul style="list-style-type: none"> ● Chapter 10b <ul style="list-style-type: none"> ● Exercises for Ch 10b | — |
| 13 | Nov. 26/27 | <ul style="list-style-type: none"> ● Chapter 10a Budgeting <ul style="list-style-type: none"> • The planning and control cycle | Textbook Page 584: Exercise 82-85 |

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|----|------------|---|---|
| | | <ul style="list-style-type: none"> •Fixed and flexible budgets •Preparing flexible budgets •Flexible budgets and budgetary control | |
| | Nov. 29 | <ul style="list-style-type: none"> ● Chapter 10a Exercises for Ch 10a | — |
| 14 | Dec. 3/4 | <ul style="list-style-type: none"> ● Chapter 13 & 14a •Standard costing •Cost variances | Chapter 13: Exercise 105-107 |
| | Dec. 6 | <ul style="list-style-type: none"> ● Chapter 14a • Materials cost variances and exercises for it <p style="text-align: right;">(bilingual)</p> | — |
| 15 | Dec. 10/11 | <ul style="list-style-type: none"> ● Chapter 13 & 14a • Labor and variable Ohs cost variances and exercises for them | Chapter 14a: Exercise 108-111 |
| | Dec. 13 | <u>Quiz 2</u> | — |
| 16 | Dec. 17/18 | ● Summary for budgeting and cost variances | — |
| | Dec. 20 | <ul style="list-style-type: none"> ● Chapter 14b •Sales variances and operating statements ● Exercises for Ch 14b | Chapter 14b: Exercise 112-115 |
| 17 | Dec. 24/25 | Presentation I (3-4 groups) | — |
| | Dec. 27 | Presentation II (1-2 groups) | — |
| 18 | Dec. 31 | — Final Review | — |
| | Jan. 1-3 | — (New Year's Day Holiday) | — |

*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, 2019 | September 2, 2019 - January 10, 2020 |
|---------------------|--------------------------------------|
| Aug. 30 – Sep.1 | Registration |
| Sep.7 - 20 | Freshmen's Military Training |
| Sep.23 | Classes Begin (Freshmen) |
| Oct.1 - 4 | National Day Holiday (tentative) |
| Nov.8 | Mid-term Test |
| Jan.1, 2020 | New Year's Day Holiday (tentative) |
| Jan.6-10 | Final Exam Period |
| Jan.11 | 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: Catherine BU

Department Head: _____

