

# Capital University of Economics and Business

## Overseas Chinese College

### Course Syllabus

<b><u>Year and Semester</u></b>	2018 Fall (September 3, 2018 - January 4, 2019)
<b><u>Course Name</u></b>	Management Accounting (FMA/MA)
<b><u>Course Code</u></b>	ACCAF2
<b><u>Course Type</u></b>	<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
<b><u>Course Credits</u></b>	3
<b><u>Course Hours</u></b>	48
<b><u>Prerequisites</u></b>	None
<b><u>Instructor</u></b>	Yiran Song (Emily Song)
<b><u>Contact Information</u></b>	Office: C204 Tele: (010)83951085 Email: songyiran@cueb.edu.cn
<b><u>Office Hour</u></b>	M: 8:00—10:00;    T: 9:00—10:00;    W: 9:00-10:00    F: 10:00-12:00
<b><u>Learning Centre</u></b>	M: 3:30—5:30;    Th: 10:00—12:00
<b><u>Grade/Section</u></b>	2018ACCA1/Y01
<b><u>Course Time/Place</u></b>	Y01 M: 10:10—12:00 / A104 TH: 9:00—9:50 / A104;

#### **Textbook**

ACCA Approved Interactive Text, Foundations in Accountancy/ACCA, Management Accounting (FMA/MA)

Eighth Edition January 2018 ISBN 9781 5097 1763 7

#### **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 to planning and control.
- 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
<b>Total</b>	<b>100%</b>	

### Detailed Grade Computation

	Before Midterm	After Midterm
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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 7-11, 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
4	Sep. 24	— (Mid-autumn Festival Holiday)	—
	Sep. 27	<ul style="list-style-type: none"> <li>● Syllabus</li> <li>● Introduction</li> </ul>	—
5	Oct. 1	— (National Day Holiday)	—
	Oct. 2	— (National Day Holiday)	—
6	Oct. 8	<ul style="list-style-type: none"> <li>● Chapter 1 Accounting for management               <ul style="list-style-type: none"> <li>• Information</li> <li>• Planning, control and decision making</li> <li>• Financial accounting and cost and management accounting</li> <li>• Cost accounting information and decision making</li> </ul> </li> <li>● Discussion</li> </ul>	—
	Oct. 11	<ul style="list-style-type: none"> <li>● Chapter 2 Sources of data               <ul style="list-style-type: none"> <li>• Types of data</li> <li>• Sources of data</li> <li>• Secondary data</li> </ul> </li> <li>● Group work –Sampling methods.</li> </ul>	Homework 1
7	Oct. 15	<ul style="list-style-type: none"> <li>● Chapter 3a Cost Classification               <ul style="list-style-type: none"> <li>• Total product/service costs</li> <li>• Direct costs and indirect costs</li> <li>• Functional costs</li> <li>• Fixed costs and variable costs</li> </ul> </li> </ul>	—
	Oct. 18	<ul style="list-style-type: none"> <li>● Chapter 3b Cost Behavior               <ul style="list-style-type: none"> <li>• Introduction to cost behavior</li> <li>• Cost behavior patterns</li> <li>• High-low methods</li> </ul> </li> <li>● Practice</li> </ul>	Homework 2
8	Oct. 22	<ul style="list-style-type: none"> <li>● Chapter 5               <ul style="list-style-type: none"> <li>• What is inventory control?</li> <li>• The ordering, receipt and issue of raw materials</li> <li>• The storage of raw materials</li> <li>• Inventory control levels</li> </ul> </li> </ul>	—
	Oct. 25	<ul style="list-style-type: none"> <li>● Chapter 5               <ul style="list-style-type: none"> <li>• Accounting for material costs</li> <li>• Inventory valuation</li> </ul> </li> </ul>	—
9	Oct. 29	<ul style="list-style-type: none"> <li>● <u>Quiz</u></li> <li>● Chapter 6               <ul style="list-style-type: none"> <li>• Measuring labor activity</li> <li>• Remuneration methods</li> </ul> </li> </ul>	—

	Nov. 1	<ul style="list-style-type: none"> <li>● Chapter 6               <ul style="list-style-type: none"> <li>• Labor turnover</li> <li>• Accounting for labor costs</li> </ul> </li> </ul>	—
10	Nov. 5	<ul style="list-style-type: none"> <li>● Exercises for Ch 6</li> <li>● Midterm Review</li> </ul>	—
	Nov. 8	● <b>Midterm Test</b>	—
11	Nov. 12	<ul style="list-style-type: none"> <li>● Chapter 7a               <ul style="list-style-type: none"> <li>• Overheads allocation</li> <li>• Overheads apportionment</li> </ul> </li> </ul>	Homework 3
	Nov. 15	<ul style="list-style-type: none"> <li>● Chapter 7a               <ul style="list-style-type: none"> <li>• Overhead absorption</li> </ul> </li> </ul>	
12	Nov. 19	<ul style="list-style-type: none"> <li>● Chapter 7a               <ul style="list-style-type: none"> <li>• Over and under absorption of overheads</li> <li>• Leger entries relating to overheads</li> </ul> </li> <li>● Exercises for Ch 7a</li> </ul>	—
	Nov. 22	<ul style="list-style-type: none"> <li>● Chapter 7b               <ul style="list-style-type: none"> <li>• Marginal cost and marginal costing</li> <li>• Marginal costing and absorption costing and the calculation of profit</li> </ul> </li> </ul>	—
13	Nov. 26	<ul style="list-style-type: none"> <li>● Chapter 7b               <ul style="list-style-type: none"> <li>• Reconciling profits</li> <li>• Marginal costing versus absorption costing</li> </ul> </li> <li>● Exercises for Ch 7b</li> </ul>	—
	Nov. 27	<ul style="list-style-type: none"> <li>● Chapter 10a Budgeting               <ul style="list-style-type: none"> <li>• The planning and control cycle</li> <li>• Fixed and flexible budgets</li> <li>• Preparing flexible budgets</li> </ul> </li> </ul>	Homework 4
14	Dec. 3	<ul style="list-style-type: none"> <li>● Chapter 10a               <ul style="list-style-type: none"> <li>• Flexible budgets and budgetary control</li> </ul> </li> <li>● Exercises for Ch 10a</li> </ul>	—
	Dec. 6	<ul style="list-style-type: none"> <li>● Chapter 10b The budgetary process               <ul style="list-style-type: none"> <li>• Functional budgets</li> <li>• Cash budgets</li> </ul> </li> </ul>	—
15	Dec. 10	<ul style="list-style-type: none"> <li>● Chapter 10b               <ul style="list-style-type: none"> <li>• Budgeted statement of profit or loss and statement of financial position</li> <li>• The master budget</li> </ul> </li> <li>● Exercises for Ch 10b</li> </ul>	—
	Dec. 13	● <u>Quiz</u>	—
16	Dec. 17	<ul style="list-style-type: none"> <li>● Chapter 13 &amp; 14a               <ul style="list-style-type: none"> <li>• Standard costing</li> <li>• Cost variances</li> </ul> </li> </ul>	Homework 5
	Dec. 20	<ul style="list-style-type: none"> <li>● Chapter 14b               <ul style="list-style-type: none"> <li>• Sales variances and operating statements</li> </ul> </li> <li>● Exercises for Ch 14b</li> </ul>	—
17	Dec. 24	Presentation I (3-4 groups)	—
	Dec. 25	Presentation II (3-4 groups)	—
18	Dec. 31	— Final Review	—
	Jan. 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, 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:** \_\_\_\_\_

