

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>	Management Accounting
<u>Course Code</u>	ACC346
<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>	51
<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—10:00; Th: 10:00—12:00; F: 8:00—10:00
<u>Learning Centre</u>	M: 18:00—20:00; W: 14:00—16:00
<u>Grade/Section</u>	2016BA/Y01
<u>Course Time/Place</u>	T: 13:30—15:20 / E107 W: 9:00—9:50 / E107

Textbook

Charles T. Horngren, Madhav V. Rajan & Srikant M. Datar, 2015, *Cost Accounting: A Managerial Emphasis*, 13th Edition, Tsinghua University Press, ISBN 978-7-300-13398-0.

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;

- ♦ understand Inventory costing.
- ♦ make decision by using relevant information, like pricing decision
- ♦ transfer the strategy to four perspectives of the balanced scorecard

Website Source

1. www.cimaglobal.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

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. 4	Introduction and cost terms Chapter 1: introduction to management accounting <ul style="list-style-type: none"> • What are costs? • What's management accounting? • The differences between financial accounting and management accounting Chapter 2: cost terms <ul style="list-style-type: none"> • direct costs and indirect costs 	
	Sep.5	Chapter 2: cost terms <ul style="list-style-type: none"> • variable costs and fixed costs • exercises for cost terms 	Textbook Page 47: Exercise 2-23
2	Sep.11	Chapter 3 : CVP model <ul style="list-style-type: none"> • cost behavior • CVP model • Business Application of CVP 	Textbook Page 73: Exercise 3-35
	Sep.12	Chapter 3 : CVP model <ul style="list-style-type: none"> • case study: BD company 	
3	Sep.18	Chapter 4 : Job costing <ul style="list-style-type: none"> • costing systems • seven steps for job costing • flow of costs in a job-costing system 	Textbook Page 105: Exercise 4-25
	Sep.19	Chapter 4 : Job costing <ul style="list-style-type: none"> • under or over-allocated manufacturing OHs at the end of year 	Textbook Page 104: Exercise 4-23
4	Sep. 25	Chapter 5 : ABC and ABM <ul style="list-style-type: none"> • differences between simple and ABC systems • four-part cost hierarchy • exercises for the class 	Textbook Page 135: Exercise 5-19
	Sep. 26	Chapter 5 : ABC and ABM <ul style="list-style-type: none"> • use ABC in ABM 	—
5	Oct. 2	— (National Day Holiday)	—
	Oct. 3	— (National Day Holiday)	—
6	Oct. 9	Chapter 6 : Master budget <ul style="list-style-type: none"> • functions of budget 	Textbook Page 174: Exercise 6-35

		<ul style="list-style-type: none"> • master budget and functional budget • exercises for the class 	
	Oct. 10	Chapter 6 : Master budget <ul style="list-style-type: none"> • responsibility centers and responsibility accounting 	
7	Oct. 16	Chapter 7 : 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 	Textbook Page 201: Exercise 7-19
	Oct. 17	Chapter 7 : flexible budget & direct cost variances <ul style="list-style-type: none"> • flexible budget variances & sales volume variances 	
8	Oct. 23	Chapter 7 : flexible budget & direct cost variances <ul style="list-style-type: none"> • costs variances 	Textbook Page 202: Exercise 7-23
	Oct. 24	Quiz 1	
9	Oct. 30	Chapter 8 : flexible budget & overhead cost variances <ul style="list-style-type: none"> • variable overhead variances • fixed overhead variances 	
	Oct. 31	Chapter 8 : flexible budget & overhead cost variances <ul style="list-style-type: none"> • reconcile the actual overhead incurred with the overhead amounts allocated during the period 	Textbook Page 233: Exercise 8-33
10	Nov. 6	Chapter 9: inventory costing <ul style="list-style-type: none"> • inventory costing for manufacturing companies ● Midterm Review 	—
	Nov. 7	● Midterm Test	—
11	Nov. 13	Chapter 9: inventory costing <ul style="list-style-type: none"> • differences on income under absorption costing and variable costing • throughput costing 	Textbook Page 262: Exercise 9-18
	Nov. 14	Chapter 9: inventory costing <ul style="list-style-type: none"> • throughput costing 	Textbook Page 265: Exercise 9-41
12	Nov. 20	Chapter 11: decision making and relevant information <ul style="list-style-type: none"> • short term decision and long term decision • nature of relevant information • one-time special orders • make or buy decisions 	Textbook Page 321: Exercise 11-19 11-20
	Nov. 21	Chapter 11: decision making and relevant information <ul style="list-style-type: none"> • product-mix decisions with capacity constraints 	Textbook Page 322: Exercise 11-24
13	Nov. 27	Chapter 11: decision making and relevant information <ul style="list-style-type: none"> • customer profitability • relevant analysis of dropping a customer 	Textbook Page 323: Exercise 11-26
	Nov. 28	Chapter 11: decision making and relevant information <ul style="list-style-type: none"> • equipment replacement decisions 	Textbook Page 323: Exercise 11-27
14	Dec. 4	Chapter 12: Pricing decisions <ul style="list-style-type: none"> • influences on pricing decisions • short and long-run pricing decisions • Target costing • cost-plus approach 	Textbook Page 351: Exercise 12-29 12-33
	Dec. 5	Chapter 12: Pricing decisions <ul style="list-style-type: none"> • life-cycle budgeting and costing in pricing decision • consideration for non cost factors 	Textbook Page 351 12-25

15	Dec. 11	<ul style="list-style-type: none"> ● Chapter 13: strategy and balanced scorecard • definition of strategy and two generic strategies • reengineering • four perspectives of the balanced scorecard 	
	Dec. 12	Quiz 2	—
16	Dec. 18	Presentation I (6-8 groups)	—
	Dec. 19	Presentation II (6-8 groups)	—
17	Dec. 25	Presentation III (6-8 groups)	—
	Dec. 26	Final Review	—
18	Jan. 1	— (New Year's Day Holiday)	—
	Jan. 2	Final exams	

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: _____

