

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

<u>Year and Semester</u>	2023 Spring (Feb.13-Jul.2)
<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>	48
<u>Prerequisites</u>	None
<u>Instructor</u>	Liya Bu (Catherine Bu) Yiran Song(Emily Song)
<u>Contact Information</u>	Office: C203 Tele: (010)83951085 Email: buliya@cueb.edu.cn songyiran@cueb.edu.cn
<u>Office Hour</u>	
<u>Learning Centre</u>	
<u>Grade/Section</u>	2022ACCA/Y01/02
<u>Course Time/Place</u>	Y01 M: 9:55-12:20 慎思楼 111 Y02 W: 9:55-12:20 A102

Textbook

ACCA Approved Interactive Text, Foundations in Accountancy/ACCA, Management Accounting (FMA/MA) For exams from 1 Sep. 2022 to 31 Aug. 2023. BPP Learning Media. ISBN 9781 5097 45579

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

"Management Accounting" is a course of the foundation of management accounting for ACCA Class. After completing this course, students will be able to apply basic cost accounting techniques, understand purpose of management accounting information, and explore the further development of management accounting in modern business environments. In the process of teaching, how to calculate the production costs per unit, prepare enterprises budget for planning and analyze variances for controlling is practiced by students who will be qualified for further study on Performance Management paper (ACCAF5).

This course focuses on developing knowledge and understanding of basic management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business contexts. Characteristics of management accounting information will be discussed. Two basic cost accounting techniques (absorption and marginal costings) will be examined. Students will

be able to apply for basic budgeting preparation and variance analysis.

Student Learning Objectives

After completing this course, students will be able to:

Knowledge

Explain the nature, source and purpose of management information.

- ◆ Explain and apply cost accounting techniques.
- ◆ Describe the procedures involved in determining production overhead absorption rates.
- ◆ Explain the difference between standard, marginal and absorption costing.

Capability

- ◆ Prepare budgets for planning and controlling.
- ◆ Analyse actual costs with standard costs and analyze any variances.
- ◆ Demonstrate effective professional communication skills
- ◆ Explain and apply performance measurements and monitor business performance.

Mindset

- ◆ Establish the integrity and objectivity in accounting workplace
- ◆ Be logical, ethical, methodical, consistent and accurate
- ◆ Apply critical thinking in the process of decision making

Curriculum ideological and political education objective:

- ◆ Be integrity, ethical, prudent
- ◆ Establish the seriousness and objectivity in auditing workplace
- ◆ Be confident, corporative, keep communication with others

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

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: Apr.10 -14, 2023

Final Exam: Jun.26-30, 2023

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	Topics	Homework
1	<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) 	In-class arrangement
2	exams	
3	exams	
4	<ul style="list-style-type: none"> ● Chapter 3 Cost Classification and Behaviour <ul style="list-style-type: none"> • Cost classification • Direct costs and indirect costs • Cost behaviour and output • Cost estimation - High low method • Cost behaviour and output • Cost estimation - High low method ● Exercise 	In-class arrangement
5	<ul style="list-style-type: none"> ● Chapter 4 & 5 <ul style="list-style-type: none"> • Forecasting: Correlation and statistical forecasting techniques Linear regression, Time series analysis • Big data & Expected value ● Chapter 6 <ul style="list-style-type: none"> • Accounting for materials • Calculating costs relating to inventory 	In-class arrangement
6	<ul style="list-style-type: none"> ● Chapter 7 <ul style="list-style-type: none"> • Accounting for Labor • Remuneration methods • Measuring labour activity 	In-class arrangement
7	<ul style="list-style-type: none"> ● Chapter 8 <ul style="list-style-type: none"> • Overhead absorption • Over and under absorption of overheads • Leger entries relating to overhead 	In-class arrangement
8	<ul style="list-style-type: none"> ● Chapter 8 <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 	In-class arrangement

9	<ul style="list-style-type: none"> ● Mid-term exam ● Chapter 10 Costing methods 	
10	<ul style="list-style-type: none"> ● Chapter 11 Setting Budgeting <ul style="list-style-type: none"> •The planning and control cycle •Responsibility accounting and its significance in control •Fixed and flexible budgets •Preparing flexible budgets 	In-class arrangement
11	<ul style="list-style-type: none"> ● Chapter 10 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 	In-class arrangement
12	Budgeting Exercise	
13	<ul style="list-style-type: none"> ● Chapter 14 <ul style="list-style-type: none"> •Standard costing What is standard costing? Pre-determined overhead absorption rates (OAR) 	In-class arrangement
14	<ul style="list-style-type: none"> ● Chapter 15 Variance analysis <ul style="list-style-type: none"> •Variable cost variances •Fixed cost variances •Sales variances •Applying variances 	In-class arrangement
15	Variance analysis Exercise	
16	Presentation	
17	Presentation	
18	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

Spring Semester, 2023	
Feb.11-12	Registration
Feb.13	Class begins
Apr.5	Qing Ming Festival
Apr.10 -14	Midterm Test
Apr.21	Spring Sports
May 1	Labor Day
June 22	Dragon-Boat Festival
Jun.26-30	Final Exam

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 / Emily Song

Department Head: _____

