

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

<u>Year and Semester</u>	2019 Fall (September 2, 2019 - January 12, 2020)
<u>Course Name</u>	Management Accounting
<u>Course Code</u>	MA101
<u>Course Type</u>	<input type="checkbox"/> General Education (Required) <input type="checkbox"/> General Education (Elective) <input type="checkbox"/> Professional Course (Required) <input type="checkbox"/> Professional Course (Elective) <input checked="" type="checkbox"/> Basic Disciplinary Course
<u>Course Credits</u>	3
<u>Course Hours</u>	51
<u>Prerequisites</u>	None
<u>Instructor</u>	Sally Fisher
<u>Contact Information</u>	Office: C204 Tele: TBA Email: TBA
<u>Office Hour</u>	M: 10:00 - 12:00 T: 13:30 - 15:30 W: 13:30 - 15:30
<u>Learning Centre</u>	M: 18:00 - 20:00 T: 10:00 - 12:00
<u>Grade/Section</u>	2019BA1_2
<u>Course Time/Place</u>	W: 08:00 – 09:50/ A102- 2019BA2; 10:10 – 12:00/A101- 2019BA1 F: 08:00 – 8:50/A102- 2019BA2; 09:00 – 09:50/A101- 2019BA1

Textbook

Charles T. Horngren, Strikant M. Datar, Madhav V. Rajan, Cost Accounting, A Managerial Emphasis, 15th Edition, Pearson Press, ISBN 978-7-300-26824-8

Reference Book

- 1 Financial Times
- 2 BBC News

Course Description

This course is designed to give the novice business student a general understanding of the role cost accounting plays in strategic decision making and capacity to perform basic cost accounting functions. It distinguishes the role of the Management Accountant from that of the Financial Accountant and introduces students to the fundamentals of cost accounting, covering costing concepts such as but not limited to; cost drivers, target costing, Cost-Volume-Profit analysis (CVP), Activity-Based Costing (ABC) and Activity Based Management (ABM).

Student Learning Objectives

After completing this course, students will be able to:

Explain the difference between financial accounting and management accounting, with an understanding of how management accountants affect strategic decisions and what professional ethics mean to management accountants.

Define and illustrate a cost object.

Distinguish between direct costs and indirect costs.

Distinguish between simple and activity-based costing systems and cost products or services using activity-based costing.

Describe master budgets, advantages of budgeting and recognizing the human aspect of budgeting.

Distinguish between variable and absorption costing.

Website Source

1. <http://www.cimaglobal.com>
2. <http://www.pearsonhighered.com/horngren>

Teaching Methods

This course contains lectures, class discussions, homework, quizzes, presentation and exams.

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 4-8, 2019;

Final Exam: January 1-10, 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
1	Sep.3		—
2	Sep.10	Orientation	—
	Sep.13	Mid-Autumn Festival	—
3	Sep.17		—
	Sep.20		
4	Sep.24	Chapter 1 1.1 Understanding MA role 1.2 Ethics of a MA 1.3 Chapter Exercises Chapter 2 1.4 Elements of cost 1.5 Distinguishing between direct and indirect costs	
	Sep.27	Chapter 2 1.6 Cost drivers 1.7 Chapter Exercises	Review Chapters 3&4 and prepared exercises
5	Oct.1	National Day Holiday	
	Oct.4	National Day Holiday	—
6	Oct.9	Chapter 3 1.1 Determine break even analysis 1.2 Cost-Volume-Profit analysis Chapter 4	—

		1.1 Job costing	
	Oct.11	Chapter 4 1.1 Chapter Exercises	Practice
7	Oct. 16	Chapter 5 1.1 ABC and ABM	—
	Oct. 18	QUIZ (chapters 1-4)	
8	Oct. 23	Chapter 5 1.1 ABC and ABM continue 1.2 Chapter Exercises	
	Oct. 25	Comprehensive review 1-5	—
9	Oct. 29	Midterm-test	—
	Nov.1	Midterm-test	
10	Nov. 6	Chapter 6 1.1 Budgeting 1.2 Responsibility Accounting	—
	Nov. 8	Chapter 6 1.3 Budgeting 1.4 Chapter Exercises	—
11	Nov. 13	Chapter 7 1.1 Flexible budgets 1.2 Direct cost variances 1.3 Management control	—
	Nov. 15	Chapter 7 1.4 Chapter Exercises	Practice
12	Nov. 20	Chapter 8 1.1 Overhead cost variances 1.2 Management control	
	Nov. 22	Chapter 8 1.3 Chapter Exercises	—
13	Nov. 27	Chapter 9 1.1 Inventory costing 1.2 Capacity analysis	Practice
	Nov. 29	Chapter 9 1.3 Chapter Exercises Presentation topics introduced and explained	—
14	Dec.4	Chapter 10 1.1 Determining how costs behave	
	Dec.6	QUIZ (chapters 6-9)	—
15	Dec.11	Presentations	
	Dec. 13	Presentations	
16	Dec. 18	Chapter 11 1.1 Decision making and relevant information	
	Dec. 20	Chapter 11 1.3 Decision making and relevant information 1.4 Chapter Exercises	
17	Dec. 24	Chapter 13 1.1 Pricing decisions and cost management	

	Dec. 27	Chapter 13 1.2 Chapter Exercises	
	Jan 1 & 3	Chapter Review and Mock Exam practice (week 18)	

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 12, 2020
Sep. 2	Class Begin
Sep.13	Mid-Autumn Festival (tentative)
Oct.1	National Day Holiday (tentative)
Oct.28-Nov.1	Mid-term Test
Jan.1, 2020	New Year's Day Holiday (tentative)
Jan.1-10	Final Exam Period

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: Sally _____

Department Head: _____

