

# Capital University of Economics and Business Overseas Chinese College Course Syllabus

Year and Semester	2021 Spring (Feb 28, 2021— July 18, 2021)		
Course Name	Cost Accounting		
Course Code	MA102		
<b>Course Type</b>	□ General Education (Required)	General Education (Elective)	
	☑ Professional Course (Required)	□ Professional Course (Elective)	
	Basic Disciplinary Course		
<u>Course Credits</u>	3		
Course Hours	54		
<u>Prerequisites</u>	None		
<u>Instructor</u>	Xiangyu you (Lucy You)		
<b>Contact Information</b>	Office: C204		
	Tele: (010)83951085		
	Email: youxiangyu@cueb.edu.cn		
<u>Office Hour</u>	T: 10:00-12:00 TH: 13:30-15:30 F:	8:00-10:00	
<u>Learning Centre</u>	M: 18:00-20:00 T: 15:30-17:30		
Grade/Section	2020BA2/Y02		
Course Time/Place	M: 15:40—17:30 / TH: 11:10—12:00	/ A102	

# **Textbook**

Charles T. Horngren, Madhav V. Rajan&Srikant M. Datar, *Cost Accounting: A Managerial Emphasis*, 15<sup>th</sup> Edition, China Renming University Press, Beijing, ISBN 978-7-300-26824-8

## **Reference Books**

- Charles T. Horngren, Strikant M. Datar, Cost Accounting, A Managerial Emphasis, 13<sup>th</sup> Edition, China Renmin University Press, ISBN 978-7-300-13398-0
- 2. ACCA Management Accounting, BPP Learning Media, 2020, ISBN 978-1-5097-2416-1

## **Course Description**

This course aims to prepare students with fundamental knowledge of cost accounting concepts and practices. It provides key data to managers for planning and controlling, as well as costing products, services, even customers. It focuses on how cost accounting helps managers make better decisions, as cost accountants are increasingly becoming integral members of their company's decision-making teams. By focusing on basic concepts, analyses, uses, and procedures instead of procedures alone, cost accounting is a managerial tool for business strategy and implementation.



# **Student Learning Objectives**

After completing this course, students should be able to:

- Understand Determining How Costs Behave
- Identify issues in Pricing Decisions and Cost Management
- > Carry out Flexible Budgets and Direct-Cost Variances, and Management Control analyse
- > Apply Inventory Costing and Capacity analyse
- > Apply Strategy, Balanced Scorecard, and Strategic Profitability Analysis

#### **Website Source**

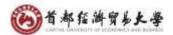
http://www.wind.com.cn http://www.bloomberg.com

# **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.

Component	Weight	Description		
	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		
Final Test		questions, short answer questions, essay questions, problems. Students		
		should rely primarily on homework assignments to give them a sense of		
		what they may see for material on exams.		
		A cumulative midterm test will be given based on all of the contents		
Mid-Term Test	20%	that have been taught in class. The test paper may be mainly composed		
		of multiple-choice questions and long-constructed questions.		
	15%	Most of the assigned homework is taken from the Exercises in the		
Homework		textbook. Assignments will be collected at the clearly stated date. Late		
Homework		assignments will not be accepted. The graded assignments will be kept		
		by the tutor for reference and won't be returned to students.		
	15%	There will be at least 2 quizzes during the semester. Quizzes may or may		
Ouizzes		not be announced in advance. It may also be used as a way to check the		
Quizzes		attendance. Quizzes will test your knowledge of both concepts and the		
		application of those concepts.		

# Grade Criterion



		The students will be divided into several groups to prepare a presentation.
		Each student is required to be involved in the presentation. The topics
Presentation	10%	can be selected from the textbook or lectures or course related materials.
		Each group needs to finish a PPT related to the topic which is given and
		hand in the related resources to the teacher before the presentation.
		Individuals will be asked to participate individually in a question and
Participation	10%	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%	

# **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: April 26-30, 2021(tentative); Final Exam: July 12-July 16, 2021(tentative)

## Assessment of Student Performance

#### **F**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.



# Tarticipation

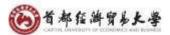
- Students should participate in classes actively. Half of participation grade is determined by their presentation in class. They are encouraged to ask questions relevant to the subject and express their own opinions. Every student should respect the ideas, opinions, and questions of their classmates.
- 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

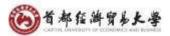
Students must bring the textbook to class.

# **Topical Course Outline**

Week	Date	Topics	Homework
		• Syllabus	
1	Mar.1	<ul> <li>Chapter 7</li> <li>1. Variances, and Management Control</li> <li>2. Static Budgets and Variances</li> </ul>	
	Mar.4	<ul><li>3.Flexible Budgets</li><li>4.Flexible-Budget Variances and Sales-Volume Variances</li></ul>	
	Mar.18	<ul><li>5. Standard Costs for Variance Analysis</li><li>6. Price Variances and Efficiency Variances for Direct Cost Inputs</li></ul>	
2	Mar.11	7. Management's Use of Variances 8. Bench marking and Variance Analysis	Practice
		• Chapter 8	
		1. Overhead Cost Variances, and Management Control	
	Mar. 15	2. Planning of Variable and Fixed Overhead Costs	
3	Mar. 18	<ol> <li>Standard Costing at Webb Company</li> <li>Variable Overhead Cost Variances</li> </ol>	
	Mar. 22	<ol> <li>5. Fixed Overhead Cost Variances</li> <li>6. Integrated Analysis of Overhead Cost Variances</li> </ol>	
4	Mar. 25	<ul><li>7.Production-Volume Variance and Sales-Volume</li><li>Variance</li><li>8.Variance Analysis and Activity-Based Costing</li></ul>	Practice
		9.Overhead Variances in Non-manufacturing Settings	



	1		
		• Chapter 9	
5	Mar. 29	1.Variable and Absorption Costing 2.Variable vs. Absorption Costing: Operating Income and Income Statements	
5	Apr. 1	3.Absorption Costing and Performance Measurement 4.comparing Inventory Costing Methods	
		Qing Ming Festival	
	Apr. 5		
6	Apr. 8	<ul> <li>5.Denominator-Level Capacity Concepts and Fixed Cost Capacity Analysis</li> <li>6. Choosing a Capacity Level</li> <li>7.Planning and Control of Capacity Costs</li> </ul>	Practice
	Apr. 12	quiz 1	
7	Apr. 15	• Chapter 10	
		<ol> <li>Basic Assumptions and Examples of Cost Functions</li> <li>Identifying Cost Drivers</li> </ol>	
8	Apr. 19	<ul><li>3. Cost Estimation Methods</li><li>4. Estimating a Cost Function Using Quantitative Analysis</li></ul>	
	Apr. 22	<ul> <li>5. Evaluating and Choosing Cost Drivers</li> <li>6. Nonlinear Cost Functions</li> </ul>	
	Apr. 26	7.Data Collection and Adjustment Issues Midterm-test(tentative)	
9	Apr. 29	Chapter 11     1.Information and the Decision Process     2.The Concept of Relevance	
10	May. 3	Labor Day Holiday	
10	May. 6	3.Insourcing-Versus-Outsourcing and Make-or-Buy Decisions 4.Product-Mix Decisions with Capacity Constraints	
11	May. 10	5. Bottlenecks, Theory of Constraints, and Throughput- Margin Analysis6. Customer Profitability and Relevant Costs	
	May. 13	7.Irrelevance of Past Costs and Equipment-Replacement Decisions 8.Decisions and Performance Evaluation	Practice
12	May. 17	<ul> <li>Chapter 12</li> <li>1. What Is Strategy?</li> <li>2. Building Internal Capabilities: Quality improvement and Reengineering at Chipset</li> </ul>	
	May. 20	<ul><li>3.Strategy Implementation and the Balanced</li><li>Scorecard</li><li>4.strategic Analysis of Operating Income</li></ul>	
		5.Downsizing and the Management of Processing Capacity	Practice



		Quiz 2
	May. 27	Chapter 13     I. Major Factors that Affect Pricing Decisions
		<ol> <li>Costing and Pricing for the Long Run</li> <li>Market-Based Approach: Target Costing for Target Pricing</li> </ol>
14	May. 31	4.Value Engineering, Cost Incurrence, and Locked-In Costs         5.Cost-Plus Pricing         6.Life-Cycle Product Budgeting and Costing
	Jun. 3	7. Non-Cost Factors In Pricing Decisions         8. Antitrust Laws and Pricing Decisions
15	Jun. 7	Chapter 14     I Identify the importance of customer-profitability profiles     Understand the cost-hierarchy based operating income     statement and criteria to guide cost-allocation decisions
	Jun. 10	3 Subdivide the sales-volume variance into the sales-mix         variance and the sales-quantity variance and the sales-quantity         variance into the market-share variance and the market-size         Variance
16	Jun. 14	Dragon-Boat Festival
10	Jun. 17	4.Subdivide the sales-volume variance into the sales-mix variance and the sales-quantity variance and the sales-quantity variance into the market-share variance and the market-size variance
17	Jun. 21	Presentation
	Jun. 24	Presentation
18	Jun. 28	Final test review
	Jul. 1	Q&A

Note: In the first three weeks, Xuexitong and the Wechat group will be used as the main teaching methods. The Wechat group will be mainly used to inform the students daily study activities and tasks. Xuexitong will be used as the main study platform to organize the study activities. When classes change back to school, Xuexitong will be mainly used to upload PPTs and release some learning materials.

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.

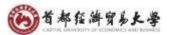
A review in Chinese may be held during L.C. and O.H. in the semester.

## **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, 2021	Feb 28, 2021— July 18, 2021
Feb. 28	Registration
Mar. 1	Classes Begin
Apr.4	Qing Ming Festival
Apr.16	Spring Sports
Apr.26 -30	Midterm Test (tentative)
May 1	Labor Day
June 14	Dragon-Boat Festival
June 21-25	Final Exams for Sophomores and Juniors
June 28-July18	Social Practice for Sophomores and Juniors (tentative)
July 3-11	Revision (Freshmen)
July 12-16	Final Exam Period (Freshmen)
July 19	Summer 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: \_\_\_\_\_\_