
Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

<u>Year and Semester</u>	2021 Spring (Feb 28, 2021— July 18, 2021)
<u>Course Name</u>	Cost Accounting
<u>Course Code</u>	MA102
<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>	54
<u>Prerequisites</u>	None
<u>Instructor</u>	Xiangyu you (Lucy You)
<u>Contact Information</u>	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
<u>Grade/Section</u>	2020BA2/Y02
<u>Course Time/Place</u>	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*, 15th Edition, China Renming University Press, Beijing,ISBN 978-7-300-26824-8

Reference Books

1. Charles T. Horngren, Strikant M. Datar, *Cost Accounting, A Managerial Emphasis, 13th 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.

Grade Criterion

Component	Weight	Description
Final Test	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. 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 long-constructed questions.
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 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.
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%	

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

☞ 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	Mar.1	<ul style="list-style-type: none"> ● Syllabus ● Chapter 7 1. Variances, and Management Control 2. Static Budgets and Variances 	
	Mar.4	<ul style="list-style-type: none"> 3.Flexible Budgets 4.Flexible-Budget Variances and Sales-Volume Variances 	
2	Mar.18	<ul style="list-style-type: none"> 5. Standard Costs for Variance Analysis 6. Price Variances and Efficiency Variances for Direct Cost Inputs 	
	Mar.11	<ul style="list-style-type: none"> 7.Management's Use of Variances 8.Bench marking and Variance Analysis 	Practice
3	Mar. 15	<ul style="list-style-type: none"> ● Chapter 8 1. Overhead Cost Variances, and Management Control 2. Planning of Variable and Fixed Overhead Costs 	
	Mar. 18	<ul style="list-style-type: none"> 3. Standard Costing at Webb Company 4. Variable Overhead Cost Variances 	
4	Mar. 22	<ul style="list-style-type: none"> 5. Fixed Overhead Cost Variances 6. Integrated Analysis of Overhead Cost Variances 	
	Mar. 25	<ul style="list-style-type: none"> 7.Production-Volume Variance and Sales-Volume Variance 8.Variance Analysis and Activity-Based Costing 9.Overhead Variances in Non-manufacturing Settings 	Practice

5	Mar. 29	<p>● Chapter 9</p> <p>1.Variable and Absorption Costing 2.Variable vs. Absorption Costing: Operating Income and Income Statements</p>	
	Apr. 1	<p>3.Absorption Costing and Performance Measurement 4.comparing Inventory Costing Methods</p>	
6	Apr. 5	Qing Ming Festival	
	Apr. 8	<p>5.Denominator-Level Capacity Concepts and Fixed Cost Capacity Analysis 6. Choosing a Capacity Level 7.Planning and Control of Capacity Costs</p>	Practice
7	Apr. 12	quiz 1	
	Apr. 15	<p>● Chapter 10</p> <p>1. Basic Assumptions and Examples of Cost Functions 2.Identifying Cost Drivers</p>	
8	Apr. 19	<p>3. Cost Estimation Methods 4. Estimating a Cost Function Using Quantitative Analysis</p>	
	Apr. 22	<p>5. Evaluating and Choosing Cost Drivers 6. Nonlinear Cost Functions</p>	
9	Apr. 26	<p>7.Data Collection and Adjustment Issues Midterm-test(tentative)</p>	
	Apr. 29	<p>● Chapter 11</p> <p>1.Information and the Decision Process 2.The Concept of Relevance</p>	
10	May. 3	Labor Day Holiday	
	May. 6	<p>3.Insourcing-Versus-Outsourcing and Make-or-Buy Decisions 4.Product-Mix Decisions with Capacity Constraints</p>	
11	May. 10	<p>5. Bottlenecks, Theory of Constraints, and Throughput- Margin Analysis 6. Customer Profitability and Relevant Costs</p>	
	May. 13	<p>7.Irrelevance of Past Costs and Equipment-Replacement Decisions 8.Decisions and Performance Evaluation</p>	Practice
12	May. 17	<p>● Chapter 12</p> <p>1. What Is Strategy? 2. Building Internal Capabilities: Quality improvement and Re-engineering at Chipset</p>	
	May. 20	<p>3.Strategy Implementation and the Balanced Scorecard 4.strategic Analysis of Operating Income</p>	
13	May. 24	<p>5.Downsizing and the Management of Processing Capacity 6.APPENDIX: Productivity Measurement</p>	Practice

		Quiz 2	
	May. 27	● Chapter 13 1. Major Factors that Affect Pricing Decisions 2. Costing and Pricing for the Long Run 3. Market-Based Approach: Target Costing for Target Pricing	
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 1 Identify the importance of customer-profitability profiles 2 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	
	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: _____

