
Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

<u>Year and Semester</u>	2022 Fall (Sep 5, 2022— Jan 16, 2023)
<u>Course Name</u>	Cost Accounting
<u>Course Code</u>	MA202
<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>	Xiangyu you (Lucy You)
<u>Contact Information</u>	Office: C204 Tele: (010)83951085 Email: youxiangyu@cueb.edu.cn
<u>Office</u> <u>Hour</u>	W:15:00-17:00,TH: 11:35-12:20 F:13:30-15:05
<u>Learning Centre</u>	T:18:00-20:00 (线上), TH:13:30-16:10
<u>Grade/Section</u>	2021BA
<u>Course Time/ Place</u>	W: 9:55—12:20 /5#111

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 :Oct.31 – Nov.4 , 2022

Final Exams: Jan.4- 13,2023

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	Syllabus Chapter 9 1. Variable and Absorption Costing 2. Variable vs. Absorption Costing: Operating Income and Income Statements	
2	3. Absorption Costing and Performance Measurement 4. comparing Inventory Costing Methods 5. Denominator- Level Capacity Concepts and Fixed Cost Capacity Analysis 6. Choosing a Capacity Level 7. Planning and Control of Capacity Costs	Practice
3	● Chapter 10 1. Basic Assumptions and Examples of Cost Functions 2. Identifying Cost Drivers 3. Cost Estimation Methods	
4	4. Estimating a Cost Function Using Quantitative Analysis 5. Evaluating and Choosing Cost Drivers 6. Nonlinear Cost Functions 7. Data Collection and Adjustment Issues	Practice

5	National Day	
6	quiz 1 ● Chapter 11 1. Information and the Decision Process 2. The Concept of Relevance	
7	3. Insourcing- Versus- Outsourcing and Make- or- Buy Decisions 4. Product- Mix Decisions with Capacity Constraints	
8	5 . Bottlenecks, Theory of Constraints, and Throughput- Margin Analysis 6 Customer Profitability and Relevant Costs 7. Irrelevance of Past Costs and Equipment- Replacement Decisions 8. Decisions and Performance Evaluation	Practice
9	Midterm- test	
10	● Chapter 12 1 . What Is Strategy? 2 . Building Internal Capabilities: Quality improvement and Re- - engineering at Chipset 3. Strategy Implementation and the Balanced Scorecard 4 . strategic Analysis of Operating Income	
11	5. Downsizing and the Management of Processing Capacity 6. APPENDIX: Productivity Measurement	Practice
12	● 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	
13	4. Value Engineering, Cost Incurrence, and Locked-In Costs 5. Cost-Plus Pricing 6. Life-Cycle Product Budgeting and Costing 7. Non-Cost Factors In Pricing Decisions 8. Antitrust Laws and Pricing Decisions	Practice

14	Quiz 2 ●Chapter 14 1 Identify the importance of customer-profitability profiles	
15	2 Understand the cost-hierarchy based operating income statement and criteria to guide cost-allocation decisions 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	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 Chapter review and exercise	
17	Presentation	
18	Final test review	

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

Fall Semester, 2022	September 5, 2022— January 16, 2023
Sep.2-4	Registration (Sophomores, Juniors and Seniors)
Sep.5	Classes Begin
Sep.9	Last Day to Drop or Add a Course
Sep.10	Mid-Autumn Festival
Oct.1	National Day
Oct.31 – Nov.4	Midterm Test
Dec.31- Jan.3,2023	Revision (Sophomores, Juniors and Seniors)
Jan.4- 13,2023	Final Exam Period (Sophomores, Juniors and Seniors)
Jan.16	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:** _____