

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

<u>Year and Semester</u>	2022 Spring (Feb 28, 2022 – July 17, 2022)
<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 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)
<u>Contact Information</u>	Office: C203 Tele: (010)83951085 Email: buliya@cueb.edu.cn
<u>Office Hour</u>	Catherine Bu: T 9:35-12:20am; Th 15:25-17:00pm; F 13:00-14:00pm
<u>Learning Centre</u>	Catherine Bu: M 13:00-15:00pm; Th 18:00-20:00pm
<u>Grade/Section</u>	2021BA
<u>Course Time/Place</u>	W: 9:55—12:20 / 5#109

Textbook

Charles T. Horngren, Madhav V. Rajan & Srikant M. Datar, *Cost Accounting: A Managerial Emphasis*, 15th Edition, China Renmin University Press, Beijing, ISBN978-7-300-26824-8

Reference Book

Don R. Hansen & Maryanne M. Mowen, *Managerial Accounting*, 7th Edition, Thomson learning, ISBN 7-04-016226 -1

Course Description

Management Accounting is a course for training students to use the standard cost method, variance analysis, budget control and management control and other management accounting related knowledge, to solve the actual management problems encountered in the work. Through the study of this course, students can use management accounting methods and analytical tools to analyze the problems encountered in enterprise management. Students can independently carry out simple cost accounting

and analyze the differences between budget and actual cost. Students can prepare budget statements, make management plans, and provide managers with the information they need to make decisions. In the process of teaching, the management theory is combined with specific cases to cultivate students' ability to apply theoretical knowledge to practice.

Student Learning Objectives

After completing this course, students will be able to:

Knowledge

- ♦ Explain differences between absorption costing and marginal costing
- ♦ Explain differences between absorption costing and activity-based costing
- ♦ Describe ABC costing and ABC management
- ♦ Understand the basic functions of budgeting and variances analysis

Capability

- ♦ Apply CVP analysis to analyze the relationship between cost, volume and profit
- ♦ Calculate production costs per unit of a product
- ♦ Prepare functional budgets, Master budget and flexible budget
- ♦ Prepare and interpretate variances analysis
- ♦ Apply budgeting and variances analysis into management planning and controlling

Mindset

- ♦ Pay attention to cultivating students' sense of responsibility in management accounting
- ♦ Cultivate students' awareness of observing business fact and creating new conception and methods adapting dynamic environments

Curriculum ideological and political education objective:

- ♦ Be integrity, ethical, prudent in accounting workplace
- ♦ Establish the seriousness and objectivity in accounting workplace
- ♦ Be confident, corporative, keep communication with others in business environments

Website Source

1. www.cimaglobal.com
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.25 -29, 2022

Final Exam: July11-15, 2022

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"> ● Introduction to syllabus ● Chapter 1: introduction to management accounting • What are costs? • What's management accounting? • The differences between financial accounting and management accounting 	In-class arrangement
2	Chapter 2: cost terms <ul style="list-style-type: none"> • direct costs and indirect costs • variable costs and fixed costs • exercises for cost terms 	In-class arrangement
3	Chapter 3 : CVP model <ul style="list-style-type: none"> • cost behavior • CVP model • exercises for the class • Business Application of CVP • case study: BD company 	In-class arrangement
4	Chapter 4 : Job costing <ul style="list-style-type: none"> • costing systems • seven steps for job costing • flow of costs in a job-costing system 	In-class arrangement
5	Chapter 4 : Job costing <ul style="list-style-type: none"> • under or over-allocated manufacturing OHs at the end of year • exercises for the class 	In-class arrangement
6	Review on absorption costing and marginal costing <ul style="list-style-type: none"> • exercises for the class 	In-class arrangement
7	<ul style="list-style-type: none"> • Quiz1 Chapter 5 : ABC and ABM <ul style="list-style-type: none"> • background for ABC • differences between simple and ABC systems 	In-class arrangement
8	Review on absorption costing and activities-based costing <ul style="list-style-type: none"> • exercises for the class ● midterm review 	In-class arrangement
9	<ul style="list-style-type: none"> ● Midterm Test ● Case study 	
10	<ul style="list-style-type: none"> ● Chapter 5 : ABC and ABM • four-part cost hierarchy • use ABC in ABM 	In-class arrangement
11	Chapter 6 : Master budget <ul style="list-style-type: none"> • functions of budget • master budget and functional budget • how to prepare functional budgets • exercises for the class 	In-class arrangement
12	Chapter 6 : Master budget <ul style="list-style-type: none"> • how to prepare cash budget • exercises for the class • responsibility centers and responsibility accounting 	In-class arrangement

13	Chapter 7 : flexible budget & direct cost variances <ul style="list-style-type: none"> • functions of flexible budget • preparation of flexible budget • static budgets and static budget variances • exercises for the class 	In-class arrangement
14	Chapter 7 : flexible budget & direct cost variances <ul style="list-style-type: none"> • flexible budget variances & sales volume variances • costs variances • exercises for the class 	In-class arrangement
15	Chapter 8 : flexible budget & overhead cost variances <ul style="list-style-type: none"> • variable overhead variances • fixed overhead variances • exercises for the class Quiz2	In-class arrangement
16	Chapter 8 : flexible budget & overhead cost variances <ul style="list-style-type: none"> • reconcile the actual overhead incurred with the overhead amounts allocated during the period • exercises for the class • Review on budget and variances 	In-class arrangement
17	Presentation I (4-5 groups)	
18	Presentation II (4-5 groups)	
19	Course review	
20	Final Exam	

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, 2022	Feb 27, 2022— July 17, 2022
Feb.27、28	Registration and Class begins
Apr.5	Qing Ming Festival

Apr.22	Spring Sports
Apr.25 -29	Mid-term Test
May 1	Labor Day
June 3	Dragon-Boat Festival
July11-15	Revision and 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: Catherine Bu

Department Head: _____

