

# Capital University of Economics and Business

## Overseas Chinese College

### Course Syllabus

<b>Year and Semester</b>	Spring (Freshman)					
<b>Course Name</b>	Management Accounting					
<b>Course Code</b>	MA101					
<b>Course Type</b>	<input type="checkbox"/> General Education (Required)		<input type="checkbox"/> General Education (Elective)			
	<input type="checkbox"/> Basic Disciplinary Course		<input type="checkbox"/> Professional Course (Required)			
	<input checked="" type="checkbox"/> Professional Course (Elective)		<input type="checkbox"/> Professional Course (Expanded)			
	<input type="checkbox"/> Professional Course (Advanced)					
<b>Course Credits</b>	3					
<b>Course Hours</b>	Total Class Hours	48	Lecture Hours	48	Experiment (Computer) Hours	0
<b>Applicable object</b>	<input checked="" type="checkbox"/> Freshman <input type="checkbox"/> Sophomore <input type="checkbox"/> Junior <input type="checkbox"/> Senior					
	<input checked="" type="checkbox"/> Business Administration (Accounting)					
	<input type="checkbox"/> Information Management and Information Systems (Finance)					
<b>Prerequisites</b>						
<b>Instructor</b>	Emily. Song					
<b>Contact Information</b>	Office:C204					
	Tele: (010)83951085					
	Email: <a href="mailto:songyiran@cueb.edu.cn">songyiran@cueb.edu.cn</a>					
<b>Office Hour</b>	Mon: 15:00:00- 18:00 Tu: 8:30-9:30, Wed:8:30-9:30, Th:8:30-9:30					
<b>Learning Centre</b>	Tu : 15:00-17:00 Wed 17:00-19:00(online)					
<b>Grade/Section</b>	23BA1, 23BA2					
<b>Course Time/Place</b>	Th: 9:55-12:20 A101 启铸恭温楼 Wed:9:55-12:20 A102 启铸恭温楼					
<b>Textbook</b>	Financial & Managerial Accounting – The basis for Business Decisions, J.R.Williams, S.F.Haka, M.S.Bettner & J.V.Carcello, 16th Edition, China Machine Press					

#### 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

On successful completion of this exam, candidates should be able to:

Knowledge	<ul style="list-style-type: none"> <li>♦ Understand job costing system</li> <li>♦ Describe ABC costing and ABC management</li> </ul>
Capability	<ul style="list-style-type: none"> <li>♦ Apply CVP analysis to analyse the relationship between cost, volume and profit</li> <li>♦ Interpret Master budget and flexible budget</li> <li>♦ Use variances analysis and management control</li> </ul>
Mindset	<ul style="list-style-type: none"> <li>♦ Pay attention to cultivating students' rigor and sense of responsibility in management accounting</li> <li>♦ Cultivate students' awareness of observing the law and accounting professional ethics</li> </ul>

### Website Source

1. [www.cimaglobal.com](http://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
<b>Total</b>	<b>100%</b>	

## Detailed Grade Computation

	Before Midterm	After Midterm
Attendance	5%	5%
Participation	5%	5%
Homework	10%	10%
Quizzes	5%	5%
Presentation		10%
Mid-Term Test	0	
Report		20%
Final exam		20%
Total	25%	75%

## 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		Chapter1.The Manager and Management Accounting ✓ Management Accounting Financial Accounting ✓ Accounting for Manufacturing Operation	Excises on the ppt
2		Chapter 1 The Manager and Management Accounting ✓ Review ✓ Exercise	_____
3		Chapter 2: Job order cost system and Overhead Allocations &Chapter 3 Process Costing ✓ Concept s ✓ Flowchart ✓ Comparative analysis	Excises on the ppt
4		Excises for Chapter 1 & Chapter 2.3 Quiz Reading book-Kazuo Inamori's Accounting Theory	
5		Chapter 4 Cost-volume-profit ✓ Cost-volume relationships ✓ Cost behavior and Operating income	Excises on the ppt
6		Chapter 4 : Cost-volume-profit \ ✓ Cost behavior and Operating income ✓ Excises	
7		Case Study:Kazuo Inamori's Accounting Theory Discuss & Presentation	Excises on the ppt
8		✓ Hand in the report ✓ Review for Midterm	
9		Midterm	_____
10		Chapter 5 : Operational Budgeting ✓ how to prepare budgets ✓ exercises for the class	
11		Chapter 6 : flexible budget & direct cost variances ✓ functions of flexible budget ✓ preparation of flexible budget ✓ static budgets and static budget variances	Excises on the ppt
12		Chapter 7 : Standard cost systems ✓ Direct Material standards ✓ Direct Labor Standards ✓ Manufacturing Overhead Standards	Excises on the ppt
13		Chapter 7 : Standard cost systems ✓ Material Price and Quantity Variances ✓ Labor Rate and efficiency variances ✓ Manufacturing Overhead Variances	Excises on the ppt
14		Quiz 2 Chapter 8 Rewarding Business Performance ✓ Motivation and Aligning Goals and Objectives	
15		Presentation	
16		Presentation	_____
		Q&A	_____

**Note:** 1. There are 16 teaching weeks in total for this course.

2. 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.

3. A review in Chinese may hold in class or during OH or LC in this 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

Midterm Test	Week 9 or 10
Final Exam	Refer to the notice of the Academic Affairs Office

*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:** \_\_\_\_\_

