

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

Year and Semester	2025 Spring (Mar.3 – June.20)					
Course Name	Management Accounting (FMA/MA)					
Course Code	ACCA F2					
Course Type	☐ General Education (Required) ☐ Basic Disciplinary Course ☐ Professional Course (Elective) ☐ Professional Course (Expanded) ☐ Professional Course (Advanced)					
<b>Course Credits</b>	3					
Course Hours	Total Class Hours	48	Lecture Hours	48	Experiment (Computer) Hours	0
	☑ Freshman	□ Sophom	ore 🗆 Jun	ior	r	
Applicable object	☑ Business Administration (Accounting)					
	☐ Information Management and Information Systems (Finance)					
Prerequisites	None					
Instructor	Yiran Song(Emily Song)					
	Office: C203					
<b>Contact Information</b>	Tele: (010)83951085					
	Email: songyiran@cueb.edu.cn					
Office Hour	Wed:8:00-9:45;	Th:8:00-9:4	5, Fri:8:00-9	9:45		
<b>Learning Centre</b>	Tu: 15:00-17:0	0(online) T	h 13:30-15:3	0		
Grade/Section	2024ACCA1/ACCA2					
Course Time/Place	ACCA1 Th 9:55-12:30 启铸恭温楼A104					
	ACCA2 Wed	9:55-12:30	启铸恭温楼	\$A105		
Tr. al. 1	ACCA Approved Interactive Text, Foundations in Accountancy/ACCA,					
Textbook	Management Accounting (FMA/MA) For exams from 1 Sep. 2024to 31 Aug. 2025 BPP Learning Media. ISBN 9781 1035 514168					

#### **Reference Book**

Jan R. Williams, Financial & Managerial Accounting: The Basis for Business Decisions. Machine Press, Beijing, China, ISBN: 978-7-111-40610-5

#### **Course Description**

"Management Accounting" is a course of the foundation of management accounting for ACCA Class. After completing this course, students will be able to apply basic cost accounting techniques, understand purpose of management accounting information, and explore the further development of management accounting in modern business environments. In the process of teaching, how to calculate the production costs per unit, prepare enterprises budget for planning and analyze variances for controlling is practiced by students who will be qualified for further study on Performance Management paper (ACCAF5)

This course focuses on developing knowledge and understanding of basic management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business contexts. Characteristics of management accounting information will be discussed. Two basic cost accounting techniques (absorption and marginal costings) will be examined. Students will be able to apply for basic budgeting preparation and variance analysis.

#### **Student Learning Objectives**

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



Knowledge	<ul> <li>Explain and apply cost accounting techniques.</li> <li>Describe the procedures involved in determining production overhead abortion rates.</li> <li>Explain the difference between standard, marginal and absorption costing.</li> </ul>
Capability	<ul> <li>Prepare budgets for planning and controlling.</li> <li>Analysis actual costs with standard costs and analyze any variances.</li> <li>Demonstrate effective professional communication skills</li> <li>Explain and apply performance measurements and monitor business performance.</li> </ul>
Mindset	<ul> <li>Establish the integrity and objectivity in accounting workplace</li> <li>Be logical, ethical, methodical, consistent and accurate</li> <li>Apply critical thinking in the process of decision making</li> </ul>
Curriculum ideological and political education objective:	<ul> <li>Be integrity, ethical, prudent</li> <li>Establish the seriousness and objectivity in auditing workplace</li> <li>Be confident, corporative, keep communication with others</li> </ul>

## **Website Source**

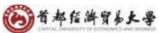
- 1. https://weibo.com.bppcn
- 2. https://www.accaglobal.com

## **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		A cumulative final examination will be given based on all of the contents of the class. The exam paper may be composed of
	20%	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.
		A cumulative midterm test will be given based on all of the
Mid-Term Test	20%	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		The students will be divided into several groups to prepare a presentation. Each student is required to be involved in the
	10%	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.
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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	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%.

#### **A**ttendance

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.

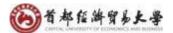
## Textbook

Students must bring the textbook to class.

## **Topical Course Outline**

Week	Topics	Homework
	Syllabus	
	Introduction	
	Chapter 1 Accounting for management	
	Planning, control and decision making	
1	Financial accounting and cost and management accounting	In-class arrangement
	Chapter 3 Cost Classification and Behaviour	
	Cost classification	
	Direct costs and indirect costs	
	• Exercise	
	Chapter 3 Cost Classification and Behaviour	
	Cost behaviour and output	
2	Cost estimation - High low method	In-class arrangement
_	Chapter 6 Accounting for Materials	
	The process of inventory control	
	The material inventory account	
	• Exercise	
	Chapter 7 Accounting for Labor	
3	Remuneration methods	In-class arrangement
	Measuring labour activity	m-class arrangement
	Accounting for Labor cost	
	Chapter 8 Accounting for overhead	
	Overhead absorption	
	Over and under absorption of overheads	
	Leger entries relating to overhead	
	Chapter 8 Accounting for overhead	
	Marginal cost and marginal costing	
4	(Cost-volume-profit)	In-class arrangement
	Marginal costing and absorption costing and the calculation of profit	
	Reconciling profits  Marginal costing vs absorption costing	
	Exercise	
	Chapter 9 Process costing	
	Joint and by-products	
5	Chapter 10 Costing methods	In-class arrangement
5	ABC	-11 Times arrangement
	Life-cycle costing	
	Target costing	
	• Exercise	
	• Quiz	
6	Chapter 11 Setting Budget  Notice and purpose of hydgeting.	
	Nature and purpose of budgeting	In-class arrangement

	Chapter 11 Setting Budget	
7	Budget preparation	
	Flexible budgets	In-class arrangement
	Functional budgets	
	Cash budgets	
•	Chapter 12 implementing Budgets	
	Budgets and People	
8	Rolling Budgets	In-class arrangement
	ZBB budgets	
	Incremental budgeting	
•	Discussion task	
9	Discussion task Presentation	
9	Mid-term exam	
•	Chapter14 Standard Costing	
10	What is standard costing?	In-class arrangement
10	Pre-determined overhead absorption rates (OAR)	m-class arrangement
•	Chapter15 Variance analysis	
	Variable cost variances	
11	Fixed cost variances	In-class arrangement
	Sales variances	
	Applying variances	
•	Chapter 16 Target setting	
12	Mission and objective	In alogg arrangement
12	Planning control and decision making	In-class arrangement
	Critical success factors	
•	Chapter 17 Financial performance measurement	
12	Performance measures	
13	Responsibility centers	In-class arrangement
	Appraisal of investment center	
•	Chapter 18 Assessing non-financial performance	
1.4	Non-financial indicators	
14	Balanced Scored	In-class arrangement
	Efficiency,capacity and activity ratio	
15	Presentation	
16	Presentation & Final Review	



## **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 maybe changed or modified throughout the semester. All students will be notified and a new syllabus will be given.



Instructor:	Department Head:	

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