

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	<input type="checkbox"/> General Education (Required)		<input type="checkbox"/> General Education (Elective)			
	<input type="checkbox"/> Basic Disciplinary Course		<input checked="" type="checkbox"/> Professional Course (Required)			
	<input type="checkbox"/> Professional Course (Elective)		<input type="checkbox"/> Professional Course (Expanded)			
	<input type="checkbox"/> Professional Course (Advanced)					
Course Credits	3					
Course Hours	Total Class Hours	48	Lecture Hours	48	Experiment (Computer) Hours	0
Applicable object	<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)					
Prerequisites	None					
Instructor	Yiran Song(Emily Song)					
Contact Information	Office: C203					
	Tele: (010)83951085					
	Email: songyiran@cueb.edu.cn					
Office Hour	Wed:8:00-9:45; Th:8:00-9:45, Fri:8:00-9:45					
Learning Centre	Tu : 15:00-17:00(online) Th 13:30-15:30					
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					
Textbook	ACCA Approved Interactive Text, Foundations in Accountancy/ACCA, 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 style="list-style-type: none"> ◆ Explain and apply cost accounting techniques. ◆ Describe the procedures involved in determining production overhead absorption rates. ◆ Explain the difference between standard, marginal and absorption costing.
Capability	<ul style="list-style-type: none"> ◆ Prepare budgets for planning and controlling. ◆ Analysis actual costs with standard costs and analyze any variances. ◆ Demonstrate effective professional communication skills ◆ Explain and apply performance measurements and monitor business performance.
Mindset	<ul style="list-style-type: none"> ◆ Establish the integrity and objectivity in accounting workplace ◆ Be logical, ethical, methodical, consistent and accurate ◆ Apply critical thinking in the process of decision making
Curriculum ideological and political education objective:	<ul style="list-style-type: none"> ◆ Be integrity, ethical, prudent ◆ Establish the seriousness and objectivity in auditing workplace ◆ Be confident, corporative, keep communication with others

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	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	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	Topics	Homework
1	<ul style="list-style-type: none"> ● Syllabus ● Introduction ● Chapter 1 Accounting for management Planning, control and decision making Financial accounting and cost and management accounting ● Chapter 3 Cost Classification and Behaviour Cost classification Direct costs and indirect costs ● Exercise 	In-class arrangement
2	<ul style="list-style-type: none"> ● Chapter 3 Cost Classification and Behaviour Cost behaviour and output Cost estimation - High low method ● Chapter 6 Accounting for Materials The process of inventory control The material inventory account ● Exercise 	In-class arrangement
3	<ul style="list-style-type: none"> ● Chapter 7 Accounting for Labor Remuneration methods Measuring labour activity Accounting for Labor cost ● Chapter 8 Accounting for overhead Overhead absorption Over and under absorption of overheads Leger entries relating to overhead 	In-class arrangement
4	<ul style="list-style-type: none"> ● Chapter 8 Accounting for overhead Marginal cost and marginal costing (Cost-volume-profit) Marginal costing and absorption costing and the calculation of profit Reconciling profits ● Marginal costing vs absorption costing ● Exercise 	In-class arrangement
5	<ul style="list-style-type: none"> ● Chapter 9 Process costing Joint and by-products ● Chapter 10 Costing methods ABC Life-cycle costing Target costing ● Exercise 	In-class arrangement
6	<ul style="list-style-type: none"> ● Quiz ● Chapter 11 Setting Budget Nature and purpose of budgeting 	In-class arrangement

7	<ul style="list-style-type: none"> ● Chapter 11 Setting Budget <ul style="list-style-type: none"> Budget preparation Flexible budgets Functional budgets Cash budgets 	In-class arrangement
8	<ul style="list-style-type: none"> ● Chapter 12 Implementing Budgets <ul style="list-style-type: none"> Budgets and People Rolling Budgets ZBB budgets Incremental budgeting ● Discussion task 	In-class arrangement
9	<ul style="list-style-type: none"> ● Discussion task Presentation ● Mid-term exam 	
10	<ul style="list-style-type: none"> ● Chapter 14 Standard Costing <ul style="list-style-type: none"> What is standard costing? Pre-determined overhead absorption rates (OAR) 	In-class arrangement
11	<ul style="list-style-type: none"> ● Chapter 15 Variance analysis <ul style="list-style-type: none"> Variable cost variances Fixed cost variances Sales variances Applying variances 	In-class arrangement
12	<ul style="list-style-type: none"> ● Chapter 16 Target setting <ul style="list-style-type: none"> Mission and objective Planning control and decision making Critical success factors 	In-class arrangement
13	<ul style="list-style-type: none"> ● Chapter 17 Financial performance measurement <ul style="list-style-type: none"> Performance measures Responsibility centers Appraisal of investment center 	In-class arrangement
14	<ul style="list-style-type: none"> ● Chapter 18 Assessing non-financial performance <ul style="list-style-type: none"> Non-financial indicators Balanced Scorecard Efficiency, capacity and activity ratio 	In-class arrangement
15	<ul style="list-style-type: none"> ● Presentation 	
16	<ul style="list-style-type: none"> ● 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: _____
