**Capital University of Economics and Business**

**Overseas Chinese College**

**Course Syllabus**

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| **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 (Advanced) | | | General Education (Elective)  Professional Course (Required)  Professional Course (Expanded) | | | |
| **Course Credits** | 3 | | | | | | |
| **Course Hours** | Total Class  Hours | 48 | Lecture  Hours | | 48 | Experiment  (Computer) Hours | 0 |
| **Applicable object** | Freshman Sophomore Junior Senior | | | | | | |
| Business Administration (Accounting) | | | | | | |
| 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 13:30-15:05 | | | | | | |
| **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** | 1. F2 Management Accounting textbook  2. F2 Management Accounting practice kits | | | | | | |

**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**

This course is designed to build students’ foundational knowledge and skills in management accounting. It covers key concepts such as cost classification, cost behavior, and core costing techniques, including absorption costing (AC) and marginal costing (MC). Students are also introduced to budgeting techniques and performance analysis. Building on the understanding of AC and MC, the course extends to Activity-Based Costing (ABC) and Cost-Volume-Profit (CVP) analysis, providing preliminary preparation for the Performance Management (PM) module. Additionally, budgeting topics in F2 are expanded to preview the advanced budgeting methods explored in F5.

ACCA F2 serves as a critical foundation for success in the Performance Management (PM/F5) exam, where students are required to apply techniques and evaluate their impact on business performance.

**Student Learning Objectives**

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

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| --- | --- |
| Knowledge |  Identify the basic concepts of management accounting.   Distinguish cost classifications and identify cost behavior.   Explain the cost accounting techniques. |
| Capability |  Prepare budgets for planning and controlling.   Analyse actual costs with standard costs and any variances   Use ABC and CVP techniques to support decision-making.   Explain and apply performance measurements and monitor business performance. |
| Mindset |  Establish the integrity and objectivity in accounting workplace   Be logical, ethical, methodical, consistent and accurate   Apply critical thinking in the process of decision making |

**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**

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| --- | --- | --- | --- |
| **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 and essay questions.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. |



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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**

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| --- | --- | --- |
|  | **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**

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| **Week** | **Topics** | **Homework** |
| 1 | * 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 | In-class arrangement |
| 2 | * 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 | In-class arrangement |
| 3 | * Chapter 7 Accounting for Labor   Remuneration methods  Measuring labour activity  Accounting for Labor cost   * Chapter 8 Accounting for overhead   Stage 1 & Stage 2 of Overhead absorption | In-class arrangement |
| 4 | * Chapter 8 Accounting for overhead   Stage 3 of Overhead absorption  Over and under absorption of overheads  Leger entries relating to overhead | In-class arrangement |
| 5 | * Chapter 8 Accounting for overhead   Marginal costing vs absorption costing  Reconciling profits | In-class arrangement |
| 6 | * CVP Model * Quiz 1 | In-class arrangement |
| 7 | * Chapter 9 Process costing   Joint and by-products   * ABC | In-class arrangement |
| 8 | * Chapter 10 Costing methods   ABC  Life-cycle costing | In-class arrangement |
| 9 | Labor Day |  |
| 10 | * Chapter 11 Setting Budget   Nature and purpose of budgeting  Budget preparation  Flexible budgets  Functional budgets |  |
| 11 | * Chapter 12 Implementing Budgets   Budgets and People  Rolling Budgets  ZBB budgets  Incremental budgeting | In-class arrangement |
| 12 | * Chapter14 Standard Costing   The concept of standard costing  Variable cost variances  Fixed cost variances | In-class arrangement |
| 13 | * Chapter15 Variance analysis   Sales variances  Applying variances   * Quiz2 | In-class arrangement |
| 14 | * Chapter 17 Financial performance measurement   Performance measures  Responsibility centers  Appraisal of investment center | In-class arrangement |
| 15 | * Chapter 18 Assessing non-financial performance   Non-financial indicators  Balanced Scored  Efficiency,capacity and activity ratio | In-class arrangement |
| 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**

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| --- | --- |
| **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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