Capital University of Economics and Business
Overseas Chinese College
Course Syllabus

Year and Semester	2025 Fall					
Course Name	Cost Accounting					
Course Code	MA202					
Course Type	☐ General Education (Required) ☐ General Education (Elective) ☐ Basic Disciplinary Course ☑ Professional Course (Required) ☐Professional Course (Elective) ☐Professional Course (Expanded) ☐Professional Course (Advanced)					
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	Principles of Financial Accounting / Management Accounting					
Instructor	Xiangyu You (Lucy You)					
Contact Information	Office: C204					
	Tele: (010)83951085					
	Email: youxiangyu@cueb.edu.cn					
Office Hour	T:8:00-9:35 ； W:13:30-15:05；TH:13:30-15:05					
Learning Centre	M:18:00-20:00(Online); T:9:55-11:30					
Grade/Section	2024BA1/2024BA2					
Course Time/Place	TH: 9:55—12:20 A108/W:9:55-12:20 A106					
Textbook	Horngren's Cost Accounting: A Managerial Emphasis,16th Edition, China Renming University Press, Beijing,ISBN 978-7-300-30394-9					

Reference Book

ACCA Management Accounting, BPP Learning Media

Course Description

This course aims to prepare students with fundamental knowledge of cost accounting concepts and practices. It provides key data to managers for planning and controlling, as well as costing products, services, even customers. It focuses on how cost accounting helps managers make better decisions, as cost accountants are increasingly becoming integral members of their company's decision-making teams. By focusing on basic concepts, analyses, uses, and procedures instead of procedures alone, cost accounting is a managerial tool for business strategy and implementation.

Student Learning Objectives

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

Knowledge	◆ Explain the basic concepts of cost accounting, including the common accounting methods, advantages and disadvantages of cost accounting. ◆ Analyze what cost accounting information is required for decision making. ◆ Describe the relationship between organizational strategy and cost management. ◆ Identify and describe the qualities of cost managers required to achieve organizational objectives.
Capability	◆Application of the basic theory and skills of cost accounting. ◆ Identify and communicate control risks and their potential consequences, making appropriate recommendations. ◆Demonstrate effective professional communication skills.
Mindset	◆Be logical, methodical, consistent and accurate. ◆Apply critical thinking in the process of decision making.

Website Source

http://www.wind.com.cn

http://www.bloomberg.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 mid term 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 5timesduring 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%
Mid-Term Test	20%	
Final exam		20%
Total	40%	60%

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（original）

Week	Topics	Platform	Homework
1	●Syllabus ●**Chapter** 9 • Variable and Absorption Costing • Variable vs. Absorption Costing: Operating Income and Income Statements	Classroom & Xuexitong	
2	●**Chapter** 9 • Absorption Costing and Performance Measurement •Comparing Inventory Costing Methods • Denominator-Level Capacity Concepts and Fixed Cost Capacity Analysis •Choosing a Capacity Level •Planning and Control of Capacity Costs ●Chinese review for Chapter 9	Classroom & Xuexitong	Homework for CH09
3	●**Chapter 10** • Basic Assumptions and Examples of Cost Functions • Identifying Cost Drivers • Cost Estimation Methods	Classroom & Xuexitong	
4	**National Holiday**		
5	●**Chapter 10** • Estimating a Cost Function Using Quantitative Analysis • Evaluating and Choosing Cost Drivers • Nonlinear Cost Functions • Data Collection and Adjustment	Classroom & Xuexitong	Homework for CH10

	Issues ●Chinese review for Chapter 10 ●Practice for Chapter 10 ●Chinese review for Chapter 10		
6	Quiz1 ●**Chapter 11** •Information and the Decision Process •The Concept of Relevance • Insourcing - Versus- Outsourcing and Make- or- Buy Decisions •Product- Mix Decisions with Capacity Constraints	Classroom & Xuexitong	
7	●**Chapter 11** • Bottlenecks, Theory of Constraints, and Throughput- Margin Analysis • Customer Profitability and Relevant Costs • Irrelevance of Past Costs and Equipment- Replacement Decisions • Decisions and Performance Evaluation	Classroom & Xuexitong	Homework for CH11
8	●Chinese review for Chapter 11 ● **Chapter 12** • What Is Strategy? •Building Internal Capabilities: Quality improvement and Re- engineering at Chip set	Classroom & Xuexitong	
9	● **Chapter 12** • Strategy Implementation and the Balanced Scorecard • Strategic Analysis of Operating Income •Downsizing and the Management of Processing Capacity ●Chinese review for Chapter 12	Classroom & Xuexitong	Homework for CH12
10	**Mid-term Test**	Classroom & Xuexitong	
11	●**Chapter 13** • Major Factors that Affect Pricing Decisions •Costing and Pricing for the Long Run •Market- Based Approach: Target Costing for Target Pricing	Classroom & Xuexitong	
12	●**Chapter 13** • Value Engineering,Cost	Classroom & Xuexitong	Homework for CH13

	Incurrence ,and Locked-in Costs •Cost-Plus Pricing •Life-Cycle Product Budgeting and Costing •Non-Cost Factors in Pricing Decisions ●Chinese review for Chapter 13		
13	● Quiz ● **Chapter 14** • Customer- profitability analysis • Customer- profitability profiles	Classroom & Xuexitong	
14	● **Chapter 14** •Cost-hierarchy based operating income statement •Criteria to guide cost-allocation decisions	Classroom & Xuexitong	
15	● **Chapter 14** • Fully allocated customer profitability •Sales variances ●Chinese review for Chapter 14	Classroom & Xuexitong	Homework for CH14
16	Presentation		
17	Presentation &Review		

Note:
In the first three weeks, Tencent Meeting, Xuexitong and the Wechat group will be used as the main teaching methods. The Wechat group will be mainly used to inform students daily study activities and tasks. Tencent Meeting and Xuexitong will be used as the main study platform to teach and organize the study activities. When classes change back to school, Tencent Meeting will be stopped to use. Xuexitong will be mainly used to upload PPTS and release some learning materials.
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

Midterm Test	**Week 9 or 10**
Final Exam	**Week 18 or 19 （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:__________________**