

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Year and Semester	2026 Fall					
Course Name	Management Accounting (MA)					
Course Code	ACCAF20					
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	None					
Instructor	Emliy Song; Amy Zheng;					
Contact Information	Office: C203/C204					
	Tele: (010)83951123					
	Email: songyiran@cueb.edu.cn ; zhengzheng@cueb.edu.cn					
Office Hour	Emliy: M:8:50-12:20; Fri: 8:00-9:35 Amy: M&Th&F 8:00-9:35					
Learning Centre	Emliy: Tu: 11:30-13:30 (<i>offline</i>); Th 10:00-12:00 (<i>online</i>) Amy: W 18:00-20:00 (<i>online</i>); Th 13:00-15:00 (<i>offline</i>)					
Grade/Section	25ACCA					
Course Time/Place	25ACCA1: Fri 09:55-12:20 /A204 25ACCA2: Th 09:55-12:20 /A105					
Textbook	1. Management Accounting (MA) Coursebook 2. Management Accounting (MA) Exam Practice Kit					

Reference Book and Resources

Jan R. Williams, Financial & Managerial Accounting: The Basis for Business Decisions. Machine Press, Beijing, China.

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 MA are expanded to

preview the advanced budgeting methods explored in PM. MA serves as a critical foundation for success in the PM exam, where students are required to apply techniques and evaluate their impact on business performance.

Student Learning Outcomes

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

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://www.accaglobal.com>

Teaching Methods

This course contains lectures, classroom lectures, discussions, case studies, homework, quizzes, presentation and exams. Textbook content will be introduced first. Then 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, true or false questions, short answer questions, and calculations etc. Students should rely primarily on in-class exercises to give them a sense of what they may see for material on exams.
Mid-Term Paper	20%	A cumulative midterm test will be given based on all of the contents that have been taught in class. The exam paper may be composed of multiple-choice questions, true or false questions, short answer questions, and calculations etc.
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	5%	10%
Quizzes	5%	10%
Presentation		10%
Midterm Paper	20%	
Final exam		20%
Total	40%	60%

Grading Policy

A+ 97-100	A 93-96	A- 90-92	B+ 87-89	B 83-86	B- 80-82
C+ 75-79	C 70-74	C- 67-69	D+ 63-66	D 62-60	F 0- 59

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 may received a zero. 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.
- ♦ 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	Platform	Homework
1 (8.31-9.4)	● Syllabus ● Chapter 1 Accounting for management • Planning, control and decision making • Cost and management accounting ● Chapter 3 Cost Classification and Behaviour • Cost classification	Classroom	Exercises for Ch1
2 (9.7-9.11)	● Chapter 3 (cont'd) • Cost behaviour • Cost estimation	Classroom	Exercises for Ch3
3 (9.14-9.18)	● Chapter 6 Accounting for Materials • Material inventory account ● Chapter 7 Accounting for Labor • Remuneration methods	Classroom	Exercises for Ch6
4 (9.21-9.25)	● Chapter 7 Accounting for Labor • Remuneration methods • Measuring labour activity ● Quiz1 ——Mid Autumn Festival (Friday class)	Classroom	Exercises for Ch7
5 (9.28-10.2)	——National Day Holiday (Thursday & Friday class)	——	——
6 (10.5-10.9)	——National Day Holiday (Monday to Wednesday class) ● Chapter 8 Accounting for overhead • Over and under absorption of overheads • Marginal costing vs absorption costing • 中文串讲	Classroom	Exercises for Ch8
7 (10.12-10.16)	● Chapter 8 Accounting for overhead (cont'd) • Marginal costing vs absorption costing • 中文串讲	Classroom	Exercises for Ch8

8 (10.19-10.23)	● Chapter 9 Process costing • Joint and by-products ● Chapter 10 Costing methods • ABC • Target costing • Life-cycle costing	Classroom	Exercises for Ch9-10
9 (10.26-10.30)	● Mid-term test ● Chapter 11 Setting Budget • Nature and purpose of budgeting • Budget preparation	Classroom	Exercises for Ch11
10 (11.2-11.6)	● Chapter 12 Implementing Budgets • Behavioural implications • Cost control	Classroom	Exercises for Ch12
11 (11.9-11.13)	● Chapter 14 Standard Costing • Standards ● Chapter 15 Variance analysis • Sales variances	Classroom	Exercises for Ch14
12 (11.16-11.20)	● Chapter 15 Variance analysis (cont'd) • Material variances • Labour variances	Classroom	Exercises for Ch15
13 (11.23-11.27)	● Quiz 2 ● Chapter 17 Financial performance measurement • Performance measures • Responsibility center	Classroom	Exercises for Ch17
14 (11.30-12.4)	● Chapter 18 Assessing non-financial performance • Non-financial indicators • Balanced Scorecard	Classroom	Exercises for Ch18
15 (12.7-12.11)	● Chapter 18 Assessing non-financial performance (cont'd) • Economy, efficiency and effectiveness	Classroom	Exercises for Ch18
16 (12.14-12.18)	● Final review	Classroom	—
17 (12.21-12.25)	● Presentation	Classroom	—

Note: 1. Some chapters or sections may leave for self-study, these chapters may also be included in the quizzes or exams; 2. A review in Chinese may be held each week for around 20 minutes in class if needed and a final review in Chinese will be held at the end of 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 (<i>Refer to the notice of the Academic Affairs Office</i>)

Instructor: _____

Department Head:

