



北京理工大学国际特色课程

Beijing Institute of Technology Global Courses

## **ACCT9206- MANAGERIAL ACCOUNTING** *Syllabus*

**July. 1 - July. 19, 2024**

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Term Duration: July. 1 - July. 19, 2024  
Credit Points: 4  
Level: Postgraduate  
Instructor Name: TBA  
Home Institution: Beijing Institute of Technology  
Lecture Hour: 15:40-18:40

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### ***Course Description***

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This course introduces the terms we will reference in the later units and identifies the tools and techniques to create value and track cost. It also examines the accounting practices that allow for effective resource management and produces optimum results. Topics include various methods managers use to establish a management accounting system and how human processes can shape the practices. Through management accounting coursework, students can learn how to effectively implement dynamic solutions to improve business strategies and counteract financial risks. Case studies, class-based discussions, and different research perspectives are used to strengthen problem-solving skills.

## ***Course Aims***

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Upon successful completion of this course, students should be able to:

1. apply the appropriate cost systems or techniques for costing analysis;
2. demonstrate an understanding of the management accounting tools and the way they can be utilized to improve the competitiveness of organizations;
3. identify the tools and evaluate relevant information to make informed decisions, and solve the real-world problem;
4. apply management accounting tools for the following purposes: budgetary control, performance evaluation, pricing and cost management;
5. achieve a profound understanding of the incentives that assist the organization's business growth and achieve its objectives;
6. develop capabilities of individual research skills as well as the ability to collaborate with team members to solve management accounting problems.

## ***Language of Instruction***

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English

## ***Required Textbook***

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***Horngren's Cost Accounting. A Managerial Emphasis, 16th Edition***

**Author:** Spikant M. Datar Madhav V. Rajan

**Publisher:** Pearson Education

**ISBN:** 9780134475585

Relevant readings will be provided by the lecturer.

## ***Course Hours***

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This course requires 48 hours of contact including 42 hours of lectures and one 6-hour field trip. The lectures are from Monday to Friday.

## ***Prerequisite Course***

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Students are expected to have prior knowledge in accounting.

## ***Course Schedule***

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<b>Week</b>	<b>Day</b>	<b>Chapter</b>	<b>Topic</b>	<b>Assignment/ Notes</b>
Week 1	Day 1	The Manager and Management Accounting	Financial Accounting, Management Accounting, and Cost Accounting	Exercises
	Day 2	The Manager and Management Accounting	Decision-Making Process	Group Discussion: The Five-Step of Decision-Making Process
	Day 3	An Introduction to Cost Terms and Purposes	Costs and Cost Terminology	Exercises
	Day 4	Master Budget and Responsibility Accounting	Budgets and The Budgeting Cycle	Exercises
	Day 5	Flexible Budgets, Direct-Cost Variances, and Management Control	Planning of Variable and Fixed Overhead Costs	Exercises
Week 2	Day 6	Flexible Budgets, Direct-Cost Variances, and Management Control	Variable Overhead Cost Variances	Case Study: Variance Analysis and Standard Costing Help Sandoz Manage Its Overhead Costs
	Day 7	Inventory Costing and Capacity Analysis	Variable and Absorption Costing	Team Project
	Day 8	Decision Making and Relevant Information	Information and the Decision Process	Exercises
	Day 9	Pricing Decisions and Cost Management	Managing Environmental and Sustainability Costs	Case Study: H&M Uses Target Pricing to Bring Fast Fashion to Stores Worldwide
	Day 10	Field trip at fortune 500 company		
Week 3	Day 11	Balanced Scorecard: Quality and Time	Quality as a Competitive Tool; Time as a Competitive Tool	Group Discussion: Benefits of Improving Quality
	Day 12	Management Control Systems, Transfer Pricing, and Multinational	Management Control Systems; Transfer Pricing; A General Guideline for Transfer-Pricing Situations	Exercises

	Considerations		
Day 13	Performance Measurement, Compensation, and Multinational Considerations	Financial and Nonfinancial Performance Measures; Accounting-Based Measures for Business Units	Presentation
Day 14	Guided Revision		
Day 15	Final Exam		

**Note:** Students will be notified if the schedule of the field trip changes according to the situation.

### ***Grading Policy***

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Items	Percentage
Attendance	10%
Exercises	20%
Case study & Presentation	20%
Final Exam	50%
Total	100%

**Attendance:** Students are expected to attend all course sessions punctually. Absences will impact the attendance grade. We will have some case studies, topic discussion and group discussion in class and the performance will be considered as partial attendance points or bonus.

**Exercises:** Exercises will be given in class. Non-participation will lead to a deduction from the quiz score.

**Case Studies & Presentation:** Case studies will require students to work in groups. Write a report (at least 3000 words), present it and submit both the report and presentation slides after the presentation. Each group's presentation should last between 20 to 30 minutes in total.

**Final Exam:** The final exam will be a comprehensive, closed-book assessment that covers the entire course content. The exam will be conducted over a duration of 3 hours.

## *Academic Honesty*

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Academic honesty is not only a fundamental part of learning and teaching, but also a core value that this course embraces. Behaviors of academic dishonesty, as outlined hereinafter, are unacceptable and will be penalized:

- a) Plagiarism where students present work for assessment, publication or otherwise that is not their own, without appropriate attribution or reference to the original source. Plagiarism can include:
  - i) paraphrasing or copying published and unpublished work without a reference;
  - ii) adopting the ideas or concepts of others, including the structure of an existing analysis without due acknowledgement by way of reference to the original work or source.
- b) Collusion, where students present work as independent work when it has in fact been produced in whole or in part with others unless prior permission for joint or collaborative work has been given by the Course Coordinator. Collusion can include:
  - i) a student inappropriately assisting with or accepting assistance with the production of an assessment task;
  - ii) submitting work which is the same or substantially similar as another student's work for the same assessment task.
- c) Cheating, where a student acts in such a way as to seek to gain unfair advantage or assist another student to do so. Cheating can include:
  - i) submitting falsified, copied or improperly obtained data relating to results of practicum, field trips or other work as if they were genuine; submitting an assessment task with the intention of deceiving or misleading the instructor about the student's contribution to the work;
  - ii) submitting an assessment task written or answered for the student by another person or which the student has copied from another person;
  - iii) submitting the same or a substantially similar piece of work for assessment in two different courses (except in accordance with approved study and assessment schemes);
  - iv) a student falsely indicating that they have been present at an activity where attendance is required;
  - v) completing an assessment task outside the conditions specified for that task.
- d) Cheating in Examinations means engaging in dishonest practice or breaching the rules regarding examinations, which can include:
  - i) communicating in any way during an examination with any person who is not an examination supervisor inside or outside the examination venue;
  - ii) giving or accepting assistance from any person who is not an examination supervisor whilst in the examination venue;
  - iii) reading, copying from or otherwise using another student's work in an examination or knowingly allowing a student to do so;
  - iv) possessing, referring to or having access to any material or device containing information directly or indirectly related to the subject matter under examination, other than that explicitly approved by the Course Coordinator;

- v) acquiring, or attempting to acquire, possess or distribute examination materials or information without approval;
- vi) permitting another person to attend an examination on a student's behalf or attending an examination on behalf of another student;
- e) Other dishonest acts including but not limited to:
  - i) altering or falsifying any document or record for the purposes of gaining academic advantage;
  - ii) offering or giving money or any item or service to a University staff member or any other person to gain academic advantage for the student or another person;
  - iii) inventing references.