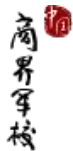




PHBS

北京大学汇丰商学院



FIN562 Managerial Accounting (ME&FE) Module 4, 2024-2025

Course Information

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Office hours: Room 213/214

Classes:

Lectures: Tuesday & Friday 10:30 -12:20

Venue: PHBS Building, Room

Course Website:

(yun.phbs.pku.edu.cn) <http://cms.phbs.pku.edu.cn/claroline/course/index.php?cid=FIN562>

This is PHBS's online learning environment that supports teaching, learning, and collaboration for students and instructors. Specifically, you will find your class syllabus, handouts, homework, and instructor announcements on this website. Be sure to check Course Management System frequently for announcements and any changes to the class schedule. (The Key is **2025Spring**)

1. Course Description

1.1 Context

Course overview:

The purpose of this course is to teach students the skills to apply accounting knowledge to solve real business problems and make solid decisions.

Prerequisites: Financial accounting

1.2 Textbooks and Reading Materials

Textbook (required)

"Managerial Accounting "16th edition; Ray H. Garrison, Eric W. Noreen and Peter C. Brewer; ISBN: 9787111651031.

Other materials (not required)

Enterprise Product Cost Accounting System 企业产品成本核算制度

https://www.gov.cn/gongbao/content/2013/content_2528121.htm

"Financial & Managerial Accounting: The basis for Business Decisions" 17th edition; Jan Williams, Susan Haka, Mark Bettner, and Joseph Carcello; ISBN: 9787111580119

2. Learning Outcomes

2.1 Intended Learning Outcomes

Learning Goals	Objectives	Assessment
1. Our graduates will be effective communicators.	1.1. Our students will produce quality business and research-oriented documents.	Yes, with term project
	1.2. Students are able to professionally present their ideas and also logically explain and defend their argument.	
2. Our graduates will be skilled in team work and leadership.	2.1. Students will be able to lead and participate in group for projects, discussion, and presentation.	Yes, with term project
	2.2. Students will be able to apply leadership theories and related skills.	
3. Our graduates will be trained in ethics.	3.1. In a case setting, students will use appropriate techniques to analyze business problems and identify the ethical aspects, provide a solution and defend it.	
	3.2. Our students will practice ethics in the duration of the program.	
4. Our graduates will have a global perspective.	4.1. Students will have an international exposure.	
5. Our graduates will be skilled in problem-solving and critical thinking.	5.1. Our students will have a good understanding of fundamental theories in their fields.	Yes, with class exercises and project.
	5.2. Our students will be prepared to face problems in various business settings and find solutions.	Yes, with class exercises and project.
	5.3. Our students will demonstrate competency in critical thinking.	Yes, with class exercises and project.

2.2 Course specific objectives

Upon successful completion of managerial accounting, students will be able to:

- ✓ Understand and calculate various costs (*Enterprise Product Cost Accounting System*);
- ✓ Use accounting information for planning, controlling, and continuous improvement;
- ✓ Use relevant information for making managerial decisions.

2.3 Assessment/Grading Details

Students are expected to come to class prepared. Your attendance and active participation in this class are essential to your learning.

Assessment task	Weighting
Midterm exam	120 points
Class Participation (@5 points each), including class attendance and class activity (7 times); class quizzes (3 times)	50 points
Best 10 of 12 Homework (due in class, based on accuracy)	40 points
Group Term Project	40 points
Total	250 points

	Final Grade
≥200 points	A+, A, A-, B+, B, B-
150-200points	C+, C, C-, D+, D
<150 points	F

2.4 Academic Honesty and Plagiarism

It is important for a student's effort and credit to be recognized through class assessment. Credits earned for a student work due to efforts done by others are clearly unfair. Deliberate dishonesty is considered academic misconducts, which include plagiarism; cheating on assignments or examinations; engaging in unauthorized collaboration on academic work; taking, acquiring, or using test materials without faculty permission; submitting false or incomplete records of academic achievement; acting alone or in cooperation with another to falsify records or to obtain dishonestly grades, honors, awards, or professional endorsement; or altering, forging, or misusing a University academic record; or fabricating or falsifying of data, research procedures, or data analysis.

All assessments are subject to academic misconduct check. Misconduct check may include reproducing the assessment, providing a copy to another member of faculty, and/or communicate a copy of this assignment to the PHBS Discipline Committee. A suspected plagiarized document/assignment submitted to a plagiarism checking service may be kept in its database for future reference purpose.

Where violation is suspected, penalties will be implemented. The penalties for academic misconduct may include: deduction of honour points, a mark of zero on the assessment, a fail grade for the whole course, and reference of the matter to the Peking University Registrar.

AI tools requirements:

Using AI tools to complete assignments or assessments without the approval of the course instructor will be regarded as an act of academic dishonesty. Depending on the severity of the situation, penalties will be implemented in accordance with the provisions of the Peking University Graduate Student Handbook.

For more information of plagiarism, please refer to *PHBS Student Handbook*.

3. Topics, Teaching and Assessment Schedule

TENTATIVE CLASS SCHEDULE

Week	CLASS DATE	READING ASSIGNMENT	LEARNING OBJECTIVES	HW DUE IN CLASS
1	Apr. 22	Prologue Chapter 1 Managerial Accounting and Cost concepts	Discuss the importance of managerial accounting. Identify product costs in the manufacture of a product.	
	Apr. 25	Chapter 1 Continued	Distinguish between various types of costs and analyze mixed costs. Understand traditional and contribution format income statements.	
2	Apr. 29	Chapter 2 Job Order Costing: Calculating unit product costs	Apply Manufacturing overhead costs using a predetermined overhead rate; compute the total cost and the unit product cost of a job; understand the implications of basing the overhead rate on activity at capacity.	HW1
3	May 9	Chapter 3 Job Order Costing: Cost flows and external reporting	Prepare schedules of COGM and COGS; examine how underapplied and overapplied overhead are treated.	HW2
4	May 13	Chapter 4 Process Costing	Record the flow of materials, labor, & OH through a process costing system; compute the Equivalent units of production using Weighted Average method; assign costs to units and reconcile costs.	HW3
	May 16	Chapter 4 Continued		
5	May 20	Chapter 7 Activity-based costing	Identify the differences between ABC and a traditional costing system, assign costs to cost pools, compute activity rates, and determine when ABC is useful.	HW4
	May 23	Chapter 5 Cost-Volume-Profit Relationships	Learn how changes in activity affect Contribution Margin & Net Income, calculate B-E-P, and prepare C-V-P analysis. Understand margin of safety & operating leverage.	HW5
6	May 27	Chapter 6 Variable costing and segment reporting: Tools for management	Compare Variable & Absorption costing; review advantages and limitations of both methods; prepare segmented income statements.	HW6
	May 30	Review for exam 1		HW7

TENTATIVE CLASS SCHEDULE

Week	CLASS DATE	READING ASSIGNMENT	LEARNING OBJECTIVES	HW DUE IN CLASS
7	June 3	Exam 1	Ch1 – Ch7	
	June 6	Chapter 8 Profit Planning	Prepare and utilize various budgets of an organization.	
8	June 10	Ch8 continued		
	June 13	Chapter 9 Flexible budgets and performance analysis	Prepare flexible budgets and calculate flexible budget variances.	HW8
9	June 17	Chapter 11 Performance measurement in decentralized organizations	Discuss decentralization and responsibility centers; applying return on investment and residual income to decision making process; understand balanced scorecard.	HW9
	June 20	Chapter 12 Differential analysis	Determine relevant costs to utilize in analyses of product decision making such as make or buy, drop or retain, sales mix, special orders, & scarce resources.	HW10
10	June 24	Chapter 12 Continued Chapter 10 Standard Costing & Variance Analysis	Explain how standards are set, compute variances for DM, DL, VOH and analyze the results. Discuss why standard cost systems are useful.	HW11
	June 27	Chapter 10 Continued Chapter 13 Capital Budgeting Decisions Term project Due	Discuss capital budgeting models, for example, Net Present Value analysis and internal rate of return method.	HW12

Note:

- HWs are due at the beginning of the class. There are **NO MAKE-UP HWS**.
- Students who have examination conflicts with the scheduled examination time periods must contact the instructor at least one week before the first exam date. Students who miss an exam due to an emergency situation must contact the instructor as soon as possible. Documentation of the time conflict or emergency situation will be required. Make-up exams will be more difficult than regularly scheduled exams, and may be given only on the presentation by the student of documented, valid, and acceptable excuses.
- The course syllabus, schedule, and assignments provide a general plan for the course; deviations may be necessary.

Term Project (40 points)

Each group should submit a hard copy by the due date for grading.

Using a manufacturing company as an example, prepare a project including the following:

I. Firm Introduction

- i. Introducing the organization and the cost information (Inventories, COGS, Period costs).
- ii. Discussing the segments.
- iii. Determining the Cost function.

II. Planning and Control

- i. Preparing the Master Budget of the **next year** (for budgets covered in class).
- ii. Designing a BSC.

III. Decision Making

- i. Making an analysis of pricing decisions
- ii. Calculating the break-even point for proposed price.