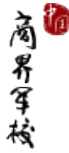




**PHBS**  
北京大学汇丰商学院



# FIN562 Managerial Accounting Module 2, 2020-2021

## Course Information

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**Instructor: Limei CHE**

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Office Hour: Tuesday and Friday 10:30am-12:00am, Wednesday 8:00am-10:00am, or by appointment.

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TA office: PHBS Building, Room 213/214

Office hour: TBD

**Classes:**

Lectures: Tuesday & Friday 8:30 -10:20

Venue: PHBS Building, Room 211

**Course Website for course materials:**

<http://cms.phbs.pku.edu.cn/claroline/document/document.php>

Code: MA2020M2

The Course Management System (CMS) system ([cms.phbs.pku.cn](http://cms.phbs.pku.cn)) is PHBS's online learning environment that supports teaching, learning, and collaboration for students and instructors. Specifically, you will find our class syllabus, handouts, and instructor announcements on this website. Be sure to check CMS frequently for announcements and any changes to the class schedule.

## 1. Course Description

### 1.1 Context

Course overview:

Managerial Accounting is important for all business students as it focuses on planning, controlling, and decision-making. The purpose of this course is to teach students the skills to apply accounting knowledge to solve real business problems and make solid decisions. To achieve this goal, product costing and their importance, along with several planning, controlling and decision-making tools are covered. The tools covered include activity-based-management,

budgeting, standard costing, variance analysis, cost-volume-profit analysis, and capital budgeting, etc.

There are 15 chapters in the book. We will cover chapter 1 to chapter 13. The first seven chapters are about cost accounting and the next six chapters (chapter 8-13) are about management control. We will not cover the last two chapters, which are about financial accounting.

In addition to providing the fundamental and theoretical knowledge about cost accounting and management controls, we plan to enhance the students' application skills and analytical abilities by utilizing cases and problem solving. Furthermore, we will explore interesting and/or recent research related to managerial accounting to update our knowledge.

Prerequisites: Financial accounting

## **1.2 Textbooks and Reading Materials**

"Managerial Accounting" 14th edition (or newer editions); Ray H. Garrison, Eric W. Noreen and Peter C. Brewer; ISBN: 978-007-08111006.

## **2. Learning Outcomes**

### **2.1 Intended Learning Outcomes**

<b>Learning Goals</b>	<b>Objectives</b>	<b>Assessment</b>
1. Our graduates will be effective communicators.	1.1. Our students will produce quality business and research-oriented documents.	Yes, with assignments
	1.2. Students are able to professionally present their ideas and also logically explain and defend their arguments.	Yes, with presentations
2. Our graduates will be skilled in teamwork and leadership.	2.1. Students will be able to lead and participate in group for projects, discussion, and presentation.	Yes, with team work
	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.	Yes, through discussion
4. Our graduates will have a global perspective.	4.1. Students will have an international exposure.	Yes, through research articles
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 discussions and assignments
	5.2. Our students will be prepared to face problems in various business settings and find solutions.	Yes, with class discussions and assignments
	5.3. Our students will demonstrate competency in critical thinking.	Yes, with class discussions and assignments

### **2.2 Course specific objectives**

Please see the teaching schedule below

### 2.3 Assessment/Grading Details

Assessment task	Weighting
Assignment and presentation	70
Mid-term exam: 2 hours	100
Final exam: 2 hours	100
Class performance*	30
<b>Total**</b>	<b>300</b>

*\*For each absence, 5 points will be deducted. Absence for 6 times will lead to Fail according to our school policy.*

*\*Additional exercises are recommended, but are not obligatory. Ch. 2 – 9, 21; Ch. 3 – 8, 12; Ch. 4 – 5, 17; Ch. 5 – 11, 12; Ch. 6 – 11, 16; Ch. 7 – 9, 11; Ch. 8 – 12, 19; Ch. 9 – 16; Ch. 10 – 5; Ch. 11 – 5, 14; Ch. 12 – 12, 13; Ch. 13 – 17.*

As a percentage of the formally enrolled in class	Final Grade
Excellent (maximum 30%)	A+
	A
	A -
Good (B or above should be less than 90%)	B+
	B
Others	B-, C+, C, C-, D+, D, or 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.

For more information of plagiarism, please refer to *PHBS Student Handbook*, and visit [http://dean.pku.edu.cn/2011xssc/kswgclff\\_jyb.htm](http://dean.pku.edu.cn/2011xssc/kswgclff_jyb.htm) .

### **3. Topics, Teaching and Assessment Schedule**

Students are expected to come to class prepared. Your attendance and active participation in this class are essential to your learning. Research shows that attendance is a good predictor of performance. Students that read (and reread) the chapters and review their notes, lecture material, and homework have a much better success rate. No cell phone use in class.

(See next page)

### TENTATIVE CLASS SCHEDULE

Week	CLASS DATE	READING ASSIGNMENT	LEARNING OBJECTIVES
1	Nov. 20 Friday	Chapter 1 Managerial Accounting: An Overview	Discuss the relationships between financial and managerial accounting. Discuss the importance of managerial accounting and ethical standards.
2	Nov. 24 Tuesday	Chapter 2 Managerial Accounting & Cost Concepts	Identify 3 product costs in the manufacture of a product, distinguish between various types of costs and analyze mixed costs. Understand traditional and contribution format income statements.
	Nov. 27 Friday	Chapter 3 Job Order Costing	Calculate the cost of products using job-order costing; prepare schedules of COGM and COGS; examine how underapplied and overapplied overhead are treated.
3	Dec. 1 Tuesday	Chapter 3 Continued	
	Dec. 4 Friday	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.
4	Dec. 8 Tuesday	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
	Dec. 11 Friday	Chapter 5 Continued	
5	Dec. 15 Tuesday	Chapter 6 Variable costing and segment reporting	Compare Variable & Absorption costing; review advantages and limitations of both methods; prepare segmented income statements
	Dec. 18 Friday	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.
6	Dec. 22 Tuesday	<b>Mid-term exam (Tentative)</b>	Ch. 1 -7
	Dec. 25 Friday	Chapter 8 Profit Planning	Prepare and utilize various budgets of an organization.
7	Dec. 29 Tuesday	Chapter 9 Flexible budgets and performance analysis	Prepare flexible budgets and calculate flexible budget variances

Week	CLASS DATE	READING ASSIGNMENT	LEARNING OBJECTIVES
8	Jan. 5 Tuesday	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.
	Jan. 6 Wednesday	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.
	Jan. 8 Friday	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.
9	Jan. 12 Tuesday	Chapter 13 – Capital Budgeting Decisions (Tentative)	Discuss capital budgeting models, for example, Net Present Value analysis and internal rate of return method.
	Jan. 15 Friday	<b>Presentation</b>	
10	Jan. 19 Tuesday	<b>Presentation</b>	
	<b>Jan. 22 Friday</b>	<b>Final Exam 9:00-11:00</b>	Ch. 8-13

*The above schedule is subject to changes.*

**Note:**

- 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 are unavoidable.