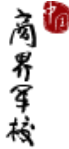




PHBS
北京大学汇丰商学院



FIN562 Managerial Accounting Module 1, 2019-2020

Course Information

Instructor: Limei Che

Office: PHBS Building, Room 705

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Office Hour: Monday 15:30-17:30 and Thursday 8:00am-10:00pm, or by appointment.

Teaching Assistant: TEXT IN YELLOW INDICATES THAT I DO NOT HAVE THE INFORMATION

Phone: 86-

Email: @pku.edu.cn

Office hours:

Classes:

Lectures: Monday & Thursday 10:30 -12:20

Venue: PHBS Building, Room 313

Course Website:

I DO NOT KNOW THE WEBSITE. HAVE CALLED IT SEVERAL TIMES BUT NO ONE ANSWERED THE PHONE.

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, and instructor announcements on this website. Be sure to check Course Management System frequently for announcements and any changes to the class schedule.

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. 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.

Prerequisites: Financial accounting

1.2 Textbooks and Reading Materials

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

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 assignments |
| | 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 assignments |
| | 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 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

2.3 Assessment/Grading Details

| Assessment task | Weighting |
|-----------------|-----------|
| Exam 1 | 100 |
| Exam 2 | 100 |
| Assignment 1 | 25 |
| Assignment 2 | 25 |
| Total | 250 |

Please note that the dates for handing out and handing in assignments will be announced later.

| As a percentage of the formally enrolled in class | Final Grade |
|---|-------------|
| Excellent (maximum 30%) | A+ |

| | |
|--|---------|
| | A |
| | A - |
| Good (maximum 60%) | B+ |
| | B |
| | B- |
| Based on the points earned | |
| Points above 150 points and less than "Good" | C and 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.

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

TENTATIVE CLASS SCHEDULE

| Week | CLASS DATE | READING ASSIGNMENT | LEARNING OBJECTIVES |
|------|------------|--|--|
| 1 | Sep. 2 | Chapter 1 Managerial Accounting: An Overview Chapter 2 Cost concepts & Behavior (Learning Objective 1-6) | Discuss the relationships between financial and managerial accounting. Discuss the importance of managerial accounting and ethical standards. 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. |
| | Sep. 5 | Chapter 2 Continued ; | |
| 2 | Sep. 9 | 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. |
| | Sep. 12 | Chapter 3 Continued | |
| 3 | Sep. 16 | 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. |
| | Sep. 19 | Chapter 4 Continued | |
| 4 | Sep. 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 |
| | Sep. 26 | Chapter 6 Variable costing and segment reporting | Compare Variable & Absorption costing; review advantages and limitations of both methods; prepare segmented income statements |
| 5 | Oct. 7 | Chapter 6 continued and review | |
| | Oct. 10 | Exam 1 | |
| 6 | Oct. 14 | 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. |
| | Oct. 17 | Chapter 8 | Prepare and utilize various budgets of |

TENTATIVE CLASS SCHEDULE

| Week | CLASS DATE | READING ASSIGNMENT | LEARNING OBJECTIVES |
|-----------|-------------------------|---|---|
| 7 | Oct. 21 | Chapter 9 Flexible budgets and performance analysis | Prepare flexible budgets and calculate flexible budget variances |
| | Oct. 24 | Ch. 9 continued | |
| 8 | Oct. 28 | 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. |
| | Oct. 31 | Chapter 10 continued; 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. |
| 9 | Nov. 4 | 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. |
| | Nov. 7 | Chapter 13 – Capital Budgeting Decisions | Discuss capital budgeting models, for example, Net Present Value analysis and internal rate of return method. |
| 10 | Nov. 11 (Monday) | Final Exam 9:00-11:00 | Ch 7 -Ch13 |
| | | | |

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.