



浙江大學

ACCT901

Managerial Accounting

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Managerial Accounting

Instructor Contact Details

Lecturer-in-charge: Wenyi Yuan

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Office location: Huajiachi Campus, Zhejiang University, Hangzhou, China

Consultation Time: Book appointment by sending email to: wlwyxy_29@zju.edu.cn

Teaching Times, Modes and Locations

Course Duration: 1 July 2024 to 19 July 2024

Modes: Online/Face-to-face

Location: Anywhere via online, or Huajiachi Campus, Zhejiang University via face-to-face

Academic Level

Postgraduate

Credit Points:

The course is worth 6 units of credit point.

Credit Hours

The number of credit hours of this course equals to the credits of a standard semester-long course.

Contact Hours

The course contains a total of 53 contact hours, which consists of orientation, lectures, seminars, quiz, discussion, research, case study, small tests, assignments, on-site field trip(s), in-class and after-class activities, revision, self-study, and final exam. Students will receive an official transcript which is issued by Zhejiang University when completing this course.

Enrolment Requirements

Eligibility requires enrollment in an overseas university as an undergraduate or postgraduate student, proficiency in English, and pre-approval from the student's home institution.

Course Description:

This course provides advanced study in management accounting and mainly introduces the theoretical development of management accounting and the research progress of management accounting. The focus is on theoretical perspectives and methods related to empirical research in management accounting, including budgeting, performance evaluation, behavioral issues, systems design, and change philosophy.

It introduces the student to the business concepts and methods used to report managerial performance information to internal users and managers to assist in making sound business decisions in managing the firm. This course will help the student to understand the fundamental concepts of managerial accounting.

Prerequisite:

Prior knowledge in fundamental accounting is required for taking this course.

Learning Resources

- Langfield-Smith, Smith, Andon, Hilton and Thorne's, Management Accounting: Information for Creating and Managing Value, 8th edition, McGraw Hill, 2018
- Noreen, Brewer, and Garrison, Managerial Accounting for Managers, 2nd edition, McGraw Hill, 2011

Learning Objectives

By the end of this course, you should be able to:

- Design and use an activity-based costing system, calculate, and allocate overhead costs to product manufacturing.
- Describe and discuss the role of managerial accounting in corporations and the nature of costs, their behavior, measurement, and management in allowing for corporations to make informed decisions.
- Apply the appropriate cost systems in development and analysis of product costs.
- Analyze and assess managerial accounting and economic concepts and relevant costing essential towards making important management decisions.
- Demonstrate an understanding of the organizational context when applying factual knowledge and problem-solving skills.

- Prepare budgets, analyze variances from budgets and prepare corresponding responsibility reports for use in management control.
- Creating performance measurement systems and incentives that lead to the achievement of organizational goals.

Course Delivery:

- Online Lecture mode includes lectures, seminars, quiz, discussion, research, case study, small tests, assignments, online field trip(s), in-class activities, revision, and final exam.
- Face-to-face Lecture mode includes lectures, seminars, quiz, discussion, research, case study, small tests, assignments, on-site field trip(s), in-class and after-class activities, revision, and final exam.

The following course will be taught in English. There will also be guest speakers and optional field trips available for students who would like to enhance their learning experience. All courses and other sessions will be run during weekdays.

Topics and Course Schedule:

WK	Topic	Activities
1	Orientation	
1	Introduction to Managerial Accounting:	Lecture; Tutorial
1	Terminology, Classifications; And key concepts	
1	Cost behavior, cost drivers and cost estimation	Lecture; Tutorial
1	Strategic performance measurement systems & Managing suppliers and customers	Lecture; Tutorial
1	ABC and Managing costs and quality	Lecture; Tutorial
2	Variable Costing: A Tool for Management	Lecture; Tutorial
2	Seminar	
2	Job Order Cost Accounting Systems	Lecture; Tutorial
2	Activity-Based Costing: A Tool to Aid Decision Making; Profit Planning	Lecture; Tutorial
2	Quiz	Closed book

2	Flexible Budgets and Performance Analysis	Lecture; Tutorial
3	Standard Cost and Operating Performance Measures	Lecture; Tutorial
3	Segment Reporting, Decentralization, the Balanced Scorecard	Lecture; Tutorial
3	Relevant Cost for Decision Making Capital Budgeting Decisions	Lecture; Tutorial
3	Performance evaluation	Lecture; Tutorial
3	Ethics in managerial accounting	Lecture; Tutorial
3	Revision	Tutorial
3	Final exam	Closed book

Assessments:

Class participation	15%
Quiz	15%
Assignments	20%
Final exam	50%

Grade Descriptors:

HD	High Distinction	85-100
D	Distinction	75-84
Cr	Credit	65-74
P	Pass	50-64
F	Fail	0-49

High Distinction 85-100

- Treatment of material evidences an advanced synthesis of ideas Demonstration of initiative, complex understanding, and analysis.
- Work is well-written and stylistically sophisticated, including appropriate referencing, clarity, and some creativity where appropriate.
- All criteria addressed to a high level.

Distinction 75-84

- Treatment of material evidences an advanced understanding of ideas Demonstration of initiative, complex understanding and analysis Work is well-written and stylistically strong.
- All criteria addressed strongly.

Credit 65-74

- Treatment of material displays a good understanding of ideas.
- Work is well-written and stylistically sound, with a minimum of syntactical errors.
- All criteria addressed clearly.

Pass 50-64

- Treatment of material indicates a satisfactory understanding of ideas Work is adequately written, with some syntactical errors.
- Most criteria addressed adequately.

Fail 0-49

- Treatment of ideas indicates an inadequate understanding of ideas Written style inappropriate to task, major problems with expression.
- Most criteria not clearly or adequately addressed.

Academic Integrity

Students are expected to uphold the university's academic honesty principles which are an integral part of the university's core values and principles. If a student fails to observe the acceptable standards of academic honesty, they could attract penalties and even disqualification from the course in more serious circumstances. Students are responsible for knowing and observing accepted principles of research, writing and any other task which they are required to complete.

Academic dishonesty or cheating includes acts of plagiarism, misrepresentation, fabrication, failure to reference materials used properly and forgery. These may include, but are not limited to: claiming the work of others as your own, deliberately applying false and inaccurate information, copying the work of others in part or whole, allowing others in the course to copy your work in part or whole, failing to appropriately acknowledge the work of other scholars/authors through acceptable referencing standards, purchasing papers or writing papers for other students and submitting the same paper twice for the same subject.

This Academic Integrity policy applies to all students of the Zhejiang University in all programs of study, including non-graduating students. It is to reinforce the University's commitment to maintain integrity and honesty in all academic activities of the University community.

Policy

The foundation of good academic work is honesty. Maintaining academic integrity upholds the standards of the University. The responsibility for maintaining integrity in all the activities of the academic community lies with the students as well as the faculty and the University. Everyone in this community must work together to ensure that the values of truth, trust and justice are upheld.

Academic dishonesty affects the University's reputation and devalues the degrees offered. The University will impose serious penalties on students who are found to have

violated this policy. The following penalties may be imposed:

- ✓ Expulsion
- ✓ Suspension
- ✓ Zero mark /fail grade
- ✓ Marking down
- ✓ Re-doing/re-submitting of assignments or reports, and
- ✓ Verbal or written warning.