



2011076 Managerial Accounting

Course Code	2011076	Course Name	Managerial Accounting	
Instructor	Yuxin Wang	Guest Speaker	TBA	
Course delivery	Lectures	Interactive Seminars	Outreach Workshop	Field Trip(s)
	√	√		
	Tutorials	Projects	Presentations	Group Activities
	√			√
Academic Credits	This course is worth 7.5 ECTS points.			
Total Teaching Hours	48 hours			
Prerequisite	This course is open to postgraduate students. Sound knowledge of topics covered in Accounting introductory courses is a necessary basis for satisfactory completion of this course.			
Mode of Teaching	Virtual and In person class options available.			

Course Description

The managers rely on management accounting information to make decisions achieving organisational goals. This course focuses on the primary concepts and tools accountants use in generating information for management to use in areas such as planning, controlling and measuring.

Students will be assessing how managerial accounting facilitates resourceful management and provides for efficiency. It looks into how performance can be accurately measured as well as the consequences of different practices in managerial accounting. Application of concepts explored throughout the course will be based on the individual case of each organisation to ensure optimum results and better-informed decisions. Students will be examining different costing and budgeting methods, which they will be required to apply to the scenarios and case studies presented to them. Other issues will include professional and ethical dilemmas which could arise for individuals in the managerial accounting profession and how such issues should be properly addressed.

By the end of the course, students are expected to be able to prepare practical budgets, reports and performance measurement mechanisms.

Brief Schedule and Topics

1. The Manager and Management Accounting
2. Cost Terms and Purposes
3. Cost–Volume–Profit Analysis
4. Job Costing
5. Activity-Based Costing and Activity-Based Management
6. Master Budget and Responsibility Accounting
7. Budgeting and Control of Cost
8. Managing Cost
9. Managing Quality and Throughput
10. Inventory Management
11. Tactical and Capital Investment Decisions
12. Managing Performance
13. Customer profitability analysis
14. Balanced Scorecard
15. Ethics in managerial accounting

Learning Objective

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

- Understand key concepts within management accounting and correctly apply them to the different scenarios presented.
- Analyse data in determining important information and the applicable costing techniques in each case.
- Understand the different functions in the Excel spreadsheet used to solve issues within

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management accounting.

- Describe the role of managerial accounting within organisations and how they assist organisations in making important management decisions.
- Demonstrate the ability to account for the different organisational contexts during the application of key concepts, methods and practical knowledge taught throughout the course.
- Prepare practical budgets, reports and performance measurement mechanisms which can be used by management.
- Identify ethical issues which could arise in management accounting and ways to effectively prevent or resolve these dilemmas.

Requirements

This course is open to postgraduate students. Sound knowledge of topics covered in Accounting introductory courses is a necessary basis for satisfactory completion of this course.

Reference Books

Managerial Accounting for Managers, 2nd edition. Noreen, Brewer, and Garrison, McGraw Hill, 2011.

Management Accounting: Information for Managing and Creating Value, 8th ed, Langfield-Smith, K., D. Smith, P. Andon, R. W. Hilton and H. Thorne, McGraw-Hill, 2018.

Course materials (including lecture notes, supplementary readings and solutions to assignment questions) are handed out during the class.

Assessments

Assessments in this course include:

In class quizzes (3* 15%):

Length: A 45 minutes quiz conducted in the class.

Task: This is a closed book examination.

Details of the test will be announced and discussed in class.

In-class task (10%)

Task: An in-class case study task based on group discussion.

Details of the task will be announced and discussed in class.

Final examination (45%):

A two hours formal final examination will be scheduled by the lecture and conducted in the class.

Task: This is a closed book examination.

Students should expect a variety of differently structured questions such as multiple choice answers, short answer questions, and extended responses. Students are expected to attempt all

components of the exam to the best of their abilities.

Detailed Daily Schedule (TBC)

Topic (tentative)	Activities
The Manager and Management Accounting; Cost Terms and Purposes	Introduction; Lecture/seminar
Cost–Volume–Profit Analysis; Job Costing	Lecture/seminar; Case Studies; In-Class Activities
Activity-Based Costing and Activity-Based Management; Master Budget and Responsibility Accounting	Lecture/seminar; Case Studies; In-Class Activities; Quiz 1 (15%)
Budgeting and Control of Cost	Lecture/seminar; Case Studies; In-Class Activities
Managing Cost	Lecture/seminar; Case Studies; In-Class Activities
Managing Quality and Throughput	Lecture/seminar; Case Studies; In-Class Activities
Inventory Management	Lecture/seminar; Case Studies; In-Class Activities; Quiz 2 (15%)
Tactical and Capital Investment Decisions	Lecture/seminar; Case Studies; In-Class Activities
Managing Performance	Lecture/seminar; Case Studies; In-Class Activities
Customer profitability analysis	Lecture/seminar; Case Studies; In-Class Activities; Quiz 3 (15%)
Balanced Scorecard	Lecture/seminar; Case Studies ; In-Class Activities; In Class task (10%)
Ethics in Managerial Accounting	Final Exam (45%)

Content is subject to change.

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2011076 Managerial Accounting- Tongji University Academic Mobility Program.

Content is subject to change. Recently updated on 19th March 2021.

Academic Integrity and Policies

Tongji University Academic Policy for international students makes reference to the Academic Policy for Undergraduates (Issuing on 20th, June 2005) and Academic Policy for Postgraduates.

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. Academic achievement is generally evaluated based on work that a student produces independently. If a student fails to observe the standards of academic honesty, he or she could attract penalties and even disqualification from the course in more serious circumstances. All students are responsible for understanding and following Tongji's academic code, which is described below.

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.

Moreover, falsifications in any connection with the academic process such as change of academic transcript violate the code. Misunderstanding the policy is not an excuse for dishonesty. Students who are hesitant about any point of the policy should seek advice from their course instructors or an academic advisor.

This Academic Integrity policy applies to all students of the Tongji University in all programmes of study, including non-graduating students as well as Tongji alums, insofar as it associates with transcripts and other records of work at Tongji. It is to reinforce the University's commitment to maintaining 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:

- i. Expulsion;
- ii. Dismissal;
- iii. Suspension;
- iv. Zero marks/ fail grade;
- v. Marking down;
- vi. Re-doing/re-submitting of assignments or reports; and
- vii. Reprimand.