



## 1. General Information

Course Subject	ACCT
Course Number	2105
Course Title	Introduction to Management Accounting
Academic Years	2023-2024
Grading Method	Letter

## 2. Instructors

Dr Mak, Kwan Lun Ida  
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Subclasses: 2D, 2E, 2F

## 4. Course Description

Course Description	The theory and techniques involved in serving the accounting needs of management in decision making, control, evaluation and motivational aspects.
Prerequisites	ACCT1101: Introduction to Financial Accounting

## 5. Course Objectives

1. Learn the basic concepts of management accounting and internal accounting system
2. Develop the ability to apply the cost analysis techniques to make important business decisions under various scenarios
3. Provide students with a sound framework to enhance the business strategies
4. Improve communication skills and develop professionalism

## 6. Faculty Learning Goals

Goal 1: Acquisition and internalization of knowledge of the programme discipline

Goal 2: Application and integration of knowledge

6. Faculty Learning Goals
Goal 3: Inculcating professionalism
Goal 4: Developing global outlook
Goal 5: Mastering communication skills
Goal 6: Cultivating leadership

7. Course Learning Outcomes						
Course Teaching and Learning Activities	Aligned Faculty Learning Goals					
	1	2	3	4	5	6
CLO1. Explain cost management concepts, product costing techniques, and planning & control systems;	✓					
CLO2. Use relevant information for making decisions;	✓					
CLO3. Prepare a master budget and a flexible budget, compare the budgets with actual results, analyze and interpret variances		✓				
CLO4. Apply Management Accountants' Codes of Ethics to resolve an ethical situation;		✓	✓	✓		
CLO5. Develop verbal and writing communication skills.			✓	✓	✓	✓

8. Course Teaching and Learning Activities		
Course Teaching and Learning Activities #	Expected Study Hours	Study Load (% of study)
<p>T&amp;L1. Interactive lectures</p> <p>Lectures: Students will be introduced to the basic knowledge of cost accounting and management accounting. In-class discussions: From time to time, the course instructor will raise the discussion questions in the class. Students are encouraged to participate in discussions and share options with their peers.</p>	36	30
<p>T&amp;L2. Tutorials</p> <p>Practice questions and selective assignments are covered.</p> <p>Weekly tutorial assignments: assignments that reflect concepts and techniques learned are assigned to you every week. You are expected to complete these assignments on an individual basis. In-class interactive activities: you are required to attend all tutorials, participate in discussions, and present your answers to peers, etc.</p>	10	8.3
<p>T&amp;L3. Outside-classroom activities</p> <p>Group discussions: you are divided into groups to finish the team projects. Group members meet to discuss the projects, contribute jointly to the written reports and prepare for in-class presentation. Lecturer and demonstrator consultations: by appointment, lecturer (demonstrator) provides consultation weekly to address your questions</p>	30	25

## 8. Course Teaching and Learning Activities

and concerns.		
T&L4. Self-study	44	36.7
	Total: 120	Total: 100

## 9. Assessment Methods

Assessment Methods	Description	Weight %	Aligned Course Learning Outcomes
A1. Tutorial participation and assignments	Students are expected to attend and participate actively in tutorials. Absenteeism from class will negatively affect the performance. Students are also required to complete selected assignments before tutorials, which will be collected and graded by the tutor. The objective of tutorials is to help students to digest and apply the knowledge that they have learned from the classes.	10%	1,2,4,5
A2. Group presentation	For group project evaluation details, please refer to a separate document, "Presentation Guidelines".	10%	1,2,5
A3. Mid-Term Test/ Assessment	One mid-term test will be held during the term as part of the continuous assessment of the course (exact date and venue to be confirmed). The mid-term test will be closed book and closed notes. NO makeup midterm test will be offered if you miss a mid-term test. Absence from the Midterm test with valid reason and documentations must seek my permission and approval IN ADVANCE in order to shift weightings to the final exam. The mid-term test mainly include three types of questions: multiple choice questions, calculation problems, and/or essay questions. Multiple choice and calculation problems are graded according to the marks assigned to each question. Essay questions are graded according to the grading criteria for essay questions.	35%	1,2,3,4,5
A4. Final Exam	The final exam will be held during the exam period (exact date and venue to be confirmed). It is a closed book comprehensive examination which covers all the chapters on the course syllabus. The objective of the final exam is to further enhance students' understanding of the concepts and theories and develop their ability to apply the knowledge learned in the classes. A Makeup Final exam will be offered if you are absent from the final exam with valid reason and supporting documentations. Please follow the application procedures described in this link: <a href="http://www.hku.hk/exam/B.htm">http://www.hku.hk/exam/B.htm</a> The final exam mainly include three types of questions: multiple choice questions, calculation problems, and/or essay questions. Multiple choice and calculation problems are graded according to the marks assigned to each question. Essay questions are graded according to the grading criteria for essay questions.	45%	1,2,3,4,5

Assessment Rubrics	
A1. Tutorial participation and assignments	Grading criteria for lecture participation, tutorial participation and assignments
A+,A,A-	Extremely well prepared for class discussion, active in sharing views, attended at least 90% of classes.Submitted all homework with 90% accuracy.
B+,B,B-	Partially prepared for class discussion, quite active in sharing views and attended at least 80% of classes.Submitted at least 80% of homework with 80% accuracy.
C+,C,C-	Not well prepared for class discussion, limited active in sharing views and attended at least 70% of classes.Submitted at least 70% of homework with 70% accuracy.
D+,D	Not well prepared for class discussion, no sharing of views andattended at least 60% of classes. Submitted at least 60% of homework with 60% accuracy.
F	Poorly prepared for class discussion and no sharing of views and experience and attended less than 60% of classes.Submitted less than 60% of the homework with less than 60% accuracy.
A3. Mid-Term Test/ Assessment	Grading criteria for essay questions
A+,A,A-	Idea development is insightful and sophisticated; Supporting evidence is convincing, accurate and detailed. Well written with clear focus.
B+,B,B-	Idea development is clear and thoughtful; Supporting evidence is sufficient and accurate. Well written.
C+,C,C-	Idea development is simplistic and lacking in relevance; Supporting evidence insufficient but accurate. Somewhat well written.
D+,D	Idea development is superficial and ineffective; Supporting evidence is insufficient and inaccurate. Writing is unclear.
F	Idea development is absent; Supporting evidence is vague or missing. Poorly written.
A4. Final Exam	Grading criteria for essay questions
A+,A,A-	Idea development is insightful and sophisticated; Supporting evidence is convincing, accurate and detailed. Well written with clear focus.
B+,B,B-	Idea development is clear and thoughtful; Supporting evidence is sufficient and accurate. Well written.
C+,C,C-	Idea development is simplistic and lacking in relevance; Supporting evidence insufficient but accurate. Somewhat well written.
D+,D	Idea development is superficial and ineffective; Supporting evidence is insufficient and inaccurate. Writing is unclear.
F	Idea development is absent; Supporting evidence is vague or missing. Poorly written.

10. Course Grade Descriptors	
A+,A,A-	Student has consistently demonstrated an excellent grasp of project plan, design, development, assessment, and quality as evidenced by original or exceptionally astute analysis and synthesis of student work.
B+,B,B-	Student has demonstrated a substantial grasp of project planning, design, development assessment, and quality as evidenced by above average performance in analysis and synthesis of student work.

## 10. Course Grade Descriptors

C+,C,C-	Student has demonstrated a fair grasp of project planning, design, development assessment, and quality as evidenced by average performance in analysis and synthesis of student work.
D+,D	Student has demonstrated limited grasp of project planning, design, development assessment, and quality as evidenced by barely satisfactory performance in analysis and synthesis of student work.
F	Student has demonstrated very limited grasp of project planning, design, development assessment, and quality as evidenced by poor performance in analysis and synthesis of student work.

## 11. Course Content and Tentative Teaching Schedule

Topic/ Session	Date	Time	Content	Readings	Assignments	Other information
1			Introduction to Managerial Accounting · Understand the role of management accountants · Compare management accounting and financial accounting · Understand business operation	Chapter 1		Week 1 - 2
2			Building Blocks of Managerial Accounting · Basic cost concepts: cost object, direct cost vs. indirect cost, variable cost vs. fixed cost · Three business sectors, value chain, and inventoriable cost & period cost · Prepare external reporting	Chapter 2		Week 1 - 2
3			Job Costing · Distinguish job costing from process costing · Assigning costs under job costing method ·	Chapter 3 Appendix 3A		Week 3

## 11. Course Content and Tentative Teaching Schedule

			Prepare journal entries for job order costing			
4			Activity-Based Costing · Assigning costs under activity-based costing (ABC) · Understand the benefits and limitations of ABC/ABM systems · Distinguish activities-based costing from traditional volume-based job costing · Lean production	Chapter 4		Week 4
5			Process Costing · Assigning costs under process costing (weight average method) · Distinguish job costing from process costing · Prepare journal entries for process costing	Chapter 5		Week 5
6			Cost Behavior · Cost behavior and how to determine cost behavior · Contribution margin income statement · Variable costing and absorption costing	Chapter 6		Week 6
			· Reading/Field Trip Week			Week 7

## 11. Course Content and Tentative Teaching Schedule

7			No class, students prepare for Mid-term (exact date and venue to be confirmed).			Week 8
8			Cost-Volume-Profit (CVP) Analysis · CVP analysis and its application · Break-even and targeted profit analysis · Product mix & multiple cost drivers in CVP	Chapter 7		Week 9-10
9			The Master Budget · Understand basic concepts of master budget · How to prepare master budget	Chapter 9		Week 11
10			Standard Costs and Variances · Standard costs · Flexible budget · Variance analysis	Chapter 11		Week 12
11			· Case presentation · Week 14: any make-up lectures/presentations			Week 13 -14

## 12. Required/Recommended Readings & Online Materials

Textbook	Managerial Accounting. Karen Wilken Braun and Wendy Tietz. 4 <sup>th</sup> Edition. Pearson.
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## 13. Means / Processes for Student feedback on Course

✓	Conducting mid-term survey in addition to SETL around the end of the semester
	Online response via Moodle site
	Others

#### 14. Course Policy

a) Plagiarism and copying of copyright materials are serious offences and may lead to disciplinary actions. You should read the chapters on “Plagiarism” and “Copyright” in the Undergraduate/Postgraduate Handbook for details. You are strongly advised to read the booklet entitled “What is Plagiarism” which was distributed to you upon your admission into the University, a copy of which can be found at [www.hku.hk/plagiarism](http://www.hku.hk/plagiarism). A booklet entitled “Plagiarism and How to Avoid it” is also available from the Main Library.

b) The course enrollment is fully handled and managed by the faculty office. Please approach the staff in the faculty office (4/F KK Leung Building) for any queries about course enrollment, class quota, etc. Lecturers have no control on the course enrollment issue under all circumstances.