



Course Outline

General Information

Course Subject	ACCT
Course Number	2105
Course Title	Introduction to Management Accounting
Academic Year	2026-2027, Semester 1

Instructor and Tutor Information

Instructor:	Dr. Xixi Xiao
Office Room:	KK Leung 605
Office Hours:	Thursdays, 2:00pm – 5:00pm (appointment by email)
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Tutor:	Miss Christina HO
Office Room:	KK Leung 626
Office Hours:	By Appointment
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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
Free Elective	No

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

Faculty Learning Goals
Goal 1: Acquisition and internalization of knowledge of the programme discipline
Goal 2: Application and integration of knowledge
Goal 3: Inculcating professionalism
Goal 4: Developing global outlook
Goal 5: Mastering communication skills
Goal 6: Cultivating leadership

Course Learning Outcomes						
Course Learning Outcomes	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.			✓	✓	✓	✓

Course Teaching and Learning Activities		
Course Teaching and Learning Activities	Expected Study Hours	Study Load (% of study)
T&L1. Interactive lectures 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 opinions with their peers.	36	30
T&L2. Tutorials Practice questions and selective assignments are covered. 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.	10	8
T&L3. Outside-classroom activities 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 (or demonstrator) consultations: by appointment, lecturer (or demonstrator) provides consultation weekly to address your questions and concerns.	30	25

Course Teaching and Learning Activities (Continued)		
T&L4. Self-study	44	37
	Total: 120	Total: 100

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, "Group Project 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.	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.	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 and attended 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.

Assessment Rubrics (Continued)

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.

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.
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.

Lecture Coverage

The following textbook chapters will be covered. More details will be provided in the class.

Chapter 1	Introduction to Managerial Accounting ➤ Understand the role of management accountants ➤ Compare management accounting and financial accounting ➤ Understand business operations
Chapter 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, inventoriable cost and period cost ➤ Prepare external reporting
Chapter 3 Appendix 3A	Job Costing ➤ Distinguish job costing from process costing ➤ Assign costs under job costing method ➤ Prepare journal entries for job order costing
Chapter 4	Activity-Based Costing ➤ Assign costs under activity-based-costing (ABC) ➤ Understand the benefits and limitations of ABC/ABM systems ➤ Distinguish activity-based-costing from traditional volume based job costing ➤ Lean production
Chapter 5	Process Costing ➤ Assign costs under process costing (weighted average method) ➤ Distinguish process costing from job costing ➤ Prepare journal entries for process costing
Chapter 6	Cost Behavior ➤ Cost Behavior and how to determine cost behavior ➤ Contribution margin income statement ➤ Variable costing and absorption costing
Chapter 7	Cost Volume Profit (CVP) Analysis ➤ CVP analysis and its application ➤ Break-even and targeted profit analysis ➤ Product mix and multiple cost drivers in CVP
Chapter 9	The Master Budget ➤ Understand basic concepts of master budget ➤ How to prepare master budget
Chapter 11	Standard Costs and Variances ➤ Standard Costs ➤ Flexible budget ➤ Variance analysis

Required/Recommended Readings & Online Materials

Textbook

Managerial Accounting (*4th Global Edition*)
Authors: K. W. Braun & W. M. Tietz
Publisher: Pearson

Academic Conduct

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 <http://www.hku.hk/plagiarism>. A booklet entitled "Plagiarism and How to Avoid it" is also available from the Main Library.