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|  |  | Spring Semester Friday, 3:30pm-5:00pm |
| IUP521  Management Accounting |  | Instructor: Tianjing Dai E-Mail: narisa.dai@uibe.edu.cn Phone: 010-64493525 Office: Ningyuan 412 Office Hours: TBC |
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| OverviewThis course focuses on the uses of accounting information for managerial planning, control and decision making in modern organizations. It introduces the role of management accounting in commercial bodies by covering basic management accounting tools and the ways in which short-term and long-term decisions are made utilizing these tools.Goals This course aims to provide an understanding of the costing, planning and controlling system in the organization. This course will also provide an introduction to modern management techniques such as activity-based management and balanced scorecard, and will emphasize the role of cost feedback in corporate strategy. This course will equip the students the skills and analytical tools they would need for operational and strategic decision-makings in organizations in an uncertain environment. Topics Covered The following topics will be covered in this course:   1. Cost behavior and costing system 2. CVP analysis 3. Activity-based costing and management 4. Budgeting and performance analysis 5. Balanced Scorecard 6. Relevant costs and decision making  Evaluation There will be five quizs and one final written exam for this course. The final marks will be determined as follows:   1. Homework and participation at 10% 2. Quizs at 40% 3. Final Exam at 50% |  | *Materials* *Managerial Accounting*, by R. H. Garrison, E. W. Noreen, and P. C. Brewer, 14th Edition Milestones Friday March 6th  First Class  Friday May 29th  Revision Class  Friday June 5th  Final Exam Requirements: Your attendance is mandatory and will count towards your final mark. |

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| **Date** | **Topic** | **Textbook chapter** |
| F 3/6 | Introduction and Cost Concepts | Chapter 1 |
| F 3/13 | Cost behavior | Chapter 2 |
| F 3/20 | CVP analysis I | Chapter 5 |
| F 3/27 | CVP analysis II | Chapter 5 |
| F 4/3 | ABC I | Chapter 7 |
| F 4/10 | ABC II | Chapter 7 |
| F 4/17 | Master budgeting | Chapter 8 |
| F 4/24 | Flexible budgets and performance analysis I | Chapter 9 |
| F 5/1 | Flexible budgets and performance analysis II[[1]](#footnote-1) | Chapter 9 |
| F 5/8 | Standard costs and BSC I | Chapter 10 |
| F 5/15 | Standard costs and BSC II | Chapter 10 |
| F 5/22 | Relevant costs for decision making | Chapter 12 |
| F 5/29 | Review and Q&A | ------------------- |
| F 6/5 | **Exam** | ------------------- |

**Class Schedule**

### **Note: I reserve the right to make amendments to this schedule.**

1. National Holiday. The class will be rescheduled. TBC. [↑](#footnote-ref-1)