

Figure 6.4
Accounting Program Abbreviated Course Syllabus

<u>Course Number:</u>	AX518B
<u>Course Name:</u>	Advanced Management Accounting [P2]
<u>Instructors:</u>	Zhang Guiling
<u>Students:</u>	Accounting (CIMA Extension)
<u>Required Text:</u>	1. CIMA P2 Advanced Management Accounting Coursebook . BPP Learning Media.2023. 2. CIMA P2 Advanced Management Accounting Exam Practice Kit》 . BPP Learning Media. 2023.
<u>Course Description:</u>	This course is one of the core elective courses for Accounting (CIMA) majors. Its preparatory course is Management Accounting [P1] and its follow-up course is Management Case Study [MCS] and Digital Management Accounting[DMAII]. Through the study of this course, students can understand how to use cost management, quality and process management and value management to provide organisations with cost advantage, and apply the criteria, process and techniques that are used to decide which projects to undertake, how to manage the performance of organisational units to ensure that they achieve their objectives. Students can also understand how to analyse risks and uncertainties that organisations face in the medium term, especially capital investment decision making, and managing those risks in the implementation of such decisions.

Topic Outline:		Hours/Minutes
Part A	Managing the Costs of Creating Value	16
1	Analysing and managing costs	
2	Quality management	
3	Value management	
Part B	Capital Investment Decision Making	14
4	Data for decision- making	
5	Project appraisal	
6	Further aspects of project appraisal	
Part C	Managing and Controlling the Performance of Organisational Units	20
7	Pricing strategies	
8	Decision making in responsibility centres	
9	Performance measurement	

10	Transfer pricing	
Part D	Risk and Control	6
11	Risk and uncertainty	
12	Analysis and management of risk	
Total Sessions (Coverage Hours)		56

Summary of UG CPC Topics Covered in this Course:		Hours/Minutes
a.	Marketing	0
b.	Finance	14
c.	Accounting	14
d.	Management	6
e.	Legal environment of Business	0
f.	Economics	4
g.	Business Ethics	4
h.	Global Dimensions of Business	2
i.	Business Communications	2
j.	Information System	2
k.	Quantitative Techniques and Statistics	4
l.	Business Policies	0
m.	Comprehensive or Integrating Experience	4
Total Estimated CPC Coverage Hours		56