

Figure 6.4

Accounting Program Abbreviated Course Syllabus

<u>Course Number:</u>	AB405C
<u>Course Name:</u>	Management Accounting
<u>Instructors:</u>	Jia Lu
<u>Students:</u>	Accounting (ACCA Extension)
<u>Required Text:</u>	1.Management Accounting (Interactive Text), BPP Learning Media, Edition 2023, 1 2.Management Accounting (Revision Kit),BPP Learning media, Edition 2023, 1
<u>Course Description:</u>	Management Accounting is one of the basic courses for Accounting (ACCA) majors. Its follow-up courses include Performance Management (F5) and Advanced Performance Management (P5). This course mainly introduces the essence, source and function of management information; methods and techniques of using information to manage enterprises; main cost accounting methods; budgets preparation and implementation; standard costing system; performance evaluation and control. Through the study of this course, students can understand and master basic management accounting technology; be familiar with management process supported by planning, control and decision-making; improve the ability of analyzing and solving practical problems.

Topic Outline:		Hours/Minutes
Part A	The nature, source and purpose of management information	4
1	The nature, source and purpose of management information	
Part B	Data analytics and statistical technique	16
2	Data and presenting information	
3	Cost classification and behaviour	
4	Forecasting	
5	Summarising and analysing data	
Part C	Cost accounting techniques	22
6	Accounting for materials	
7	Accounting for labour	
8	Accounting for overhead	
9	Process costing	
10	Other costing method	
Part D	Budgeting	6
11	Setting budgets	

12	Implementing budgets	
Part E	Project appraisal	6
13	The time value of money	
14	Investment appraisal techniques	
15	Relevant costs	
Part F	Standard costing	8
16	Standard costing	
17	Fixed and flexible budget	
18	Variance analysis	
Review		2
Total Sessions (Coverage Hours)		64

Summary of UG CPC Topics Covered in this Course:		Hours/Minutes
a.	Marketing	0
b.	Finance	0
c.	Accounting	36
d.	Management	18
e.	Legal Environment of Business	0
f.	Economics	0
g.	Business Ethics	0
h.	Global Dimensions of Business	0
i.	Business Communications	0
j.	Information System	0
k.	Quantitative Techniques and Statistics	10
l.	Business Policies	0
m.	Comprehensive or Integrating Experience	0
Total Estimated CPC Coverage Hours		64