

THE UNIVERSITY OF HONG KONG
FACULTY OF BUSINESS AND ECONOMICS



School of Business 2016/2017
ACCT3106 Management Control
BUSI0028 Management Accounting II
Course Syllabus

I. Information on Instructor and Tutor

Instructor: Dr. Steve Wu
Email: sycwu@hku.hk
Office: KKL 1217
Phone: 3917-5664
Office hours: by appointment

Lecture: Thursday 10:30-12:20
Sub-lectures: TBD

A	B	C	D	E	F
Monday 10:30-11:20	Monday 11:30-12:20	Monday 12:30-13:20	Tuesday 9:30-10:20	Tuesday 10:30-11:20	Tuesday 11:30-12:20

Tutor: Cassandra Ho (Office: KKL 609; email: hokc@business.hku.hk)
Pre-requisites: BUSI0027 Management Accounting I or ACCT2105 Introduction to Management Accounting

Textbook (available for purchase at the university bookstore):
Horngren, Datar and Foster, Ittner, Rajan, Cost Accounting: A Managerial Emphasis, G/E, 15/E, Pearson Publishing.

II. Course Description and Objectives

In addition to introduce business processes and analysis, this course covers an in depth discussion of traditional and contemporary approaches to product costing, cost allocation and cost management systems as well as performance measurement issues in a decentralized organization. For each cost management topics, the course examines the development, measurement, analysis, validation and communication of financial and non-financial information.

Course objectives include:

1. Provide students with advanced concepts in management accounting and the usefulness of internal accounting system;
 - Understand the traditional and contemporary approaches in assigning overhead costs and their effects on measuring cost objects (e.g., products, services).

- Learn the concepts of customer profitability, strategic profitability, life cycle costing, Activity-Based Management and their applications.
 - Use relevant cost information to price products and to prepare capital budgeting.
 - Develop financial and non-financial performance measurements for implementing Balanced Scorecard.
 - Evaluate the traditional and contemporary approaches of performance evaluation and compensation system.
 - Practice the use of spreadsheet skill and quantitative tools in solving cost management problems.
2. Provide students with the capability to apply knowledge in decision-making scenarios using case analysis.
 3. Develop students' teamwork and professional communication skills using case presentations.

III. Intended Course Learning Outcomes (CLOs)

On completion of this course, student will be able to:

CLO1 – Understand and analyze management accounting information, and use such information to facilitate management decisions.

CLO2 – Design a management control system to provide relevant information for managers, and to influence employees' behaviors.

CLO3 – Demonstrate effective communication skill

CLO4 – Demonstrate excellent ability to work in a team

Alignment of program and course intended learning outcomes

<i>Program PLOs</i>	<i>Course CLOs</i>
1. Acquisition and internalization of knowledge of accounting, business and economics.	CLO1, CLO2
2. Application and integration of knowledge.	CLO2
3. Inculcating professionalism and leadership.	CLO3, CLO4
4. Developing global outlook.	CLO1, CLO2
5. Mastering communication skills.	CLO3

IV. Teaching and Learning Activities

Teaching and Learning Activities	Expected contact hours	Study Load (% of study)
T&L1: Interactive lectures	36 hours	36%
T&L2: Tutorials	12 hours	12%
T&L3: Case study and group presentation	10 hours	10%
T&L4: Self-study	42 hours	42%
Total	100 hours	100%

T&L1. Interactive lectures

- Lectures: the advanced knowledge of management accounting is presented with PowerPoint slides.

- In-class exercises: application techniques are illustrated using examples. Students work through in-class exercises along with the lecturer. These exercises help students follow the lectures closely and actively.
- In-class discussions: students are encouraged to raise questions, participate in discussions and share opinions with their peers. These discussions encourage students to think more for certain arguable topics.

T&L2. Tutorials

- Practice questions and selective assignments are covered.
- Weekly tutorial questions: students are required to complete assigned discussion questions before each tutorial session on an individual basis. Practices are especially important for the course. The practice questions help students better understand the concepts and techniques learned in class.
- In-class interactive activities: students are required to participate actively in-class exercises and discussion.
- Outside-classroom activities: each lecturer provides 2 hours of consultation weekly to address students' questions and doubts related to the course.

T&L3. Case study and group presentations

- Case analyses: Students are required to form groups to analyze assigned business cases. The assigned cases cover different management accounting topics, such as, cost allocation and performance measurement systems. These practices help students improve critical thinking abilities, research and group work skills.
- Group discussions and in-class presentations: Students are divided into groups to finish the case project. Group members meet to discuss the case, work on the case as a team and contribute jointly to the oral presentation for timely submission. Students are required to present assigned business cases and hold Q&A sessions to address questions and concerns raised by the rest of the class.

V. Assessment, and Standards for assessment

Assessment	Percentage	Aligned CLOs
Attendance and participation in lecture and tutorial	20%	CLO 1, 2, 3, 4
Case presentation	20%	CLO 1, 2, 3, 4
Mid-term examination	20%	CLO 1, 2
Final examination	40%	CLO 1, 2
Total	100%	

AT1. Attendance & in-class participation in lecture and tutorial (20%)

Students are expected to attend and participate actively in lectures and tutorials. Quietly sitting in the tutorials does not count, but of course absenteeism from class will negatively affect the performance. Students are also required to attempt selected assignments. Participation and assignments are evaluated per student by the lecturer and demonstrator. The objective of the tutorials is to help students digest and apply the knowledge they have learned from the classes.

Grading Criteria

Grade	Rubrics
A+,A, A-	Extremely well prepared for class discussion, active in sharing views and attended at least 90% of classes.

B+, B, B-	Partially prepared for class discussion, quite active in sharing views and attended at least 80% of classes
C+, C, C-	Not well prepared for class discussion, limited active in sharing views and attended at least 70% of classes.
D+, D	Not well prepared for class discussion, no sharing of views and attended at least 60% of classes
F - Fail	Never prepared for class discussion and no sharing of views and experience and attended less than 50% of classes.

AT2. Case presentation (20%)

Case presentations will be prepared on a group basis (3-4 members in each group). Each group is responsible for one case, by giving a 25-30 minutes presentation, plus 5-10 minutes Q&A session. Cases will be assigned on a preference/random basis. The date for the case presentation is shown on the attached “Schedule of lectures”. Each group of students is expected to submit the PowerPoint slides on the day of presentation. The objective of the case presentation is to help students apply the knowledge into real-life situations and improve communication skills.

Grading Criteria

Grade	Rubrics
A+,A, A-	The presentation was highly successful at communicating the essential elements of the topic to the audience. Concepts were thoroughly explained and clarified. The presentation demonstrated deep understanding and comprehension of the topic. There was clear evidence of independent thought and reflection on the topic. The topic was covered in a highly professional and organized manner. The presenter displayed excellent verbal skills and delivered a highly interesting, coherent presentation at an appropriate level for the audience.
B+, B, B-	The presentation was successful at communicating the essential elements of the topic to the audience. Most concepts were well explained and clarified. The presentation demonstrated sound understanding and comprehension of most aspects of the topic. The topic was covered in a professional and organized manner. The presenter displayed good verbal skills and mostly delivered an interesting, coherent presentation at an appropriate level for the audience.
C+, C, C-	The presentation adequately communicated most of the essential elements of the topic to the audience. Most concepts were adequately explained. The presentation demonstrated good understanding and comprehension of most aspects of the topic. The topic was covered in an organized manner. The presenter displayed adequate verbal skills and mostly delivered a coherent presentation at an appropriate level for the audience.
D+, D	The presentation basically covered the main aspects of the topic. The presentation demonstrated basic understanding and comprehension of most of the topic.

	The topic was covered in a basic manner. The presenter displayed minimal standards of verbal skills and or coherence and organization.
F - Fail	The presentation was poorly addressed and or concepts were inadequately explained. The presentation did not demonstrate sufficient understanding and comprehension of the topic. The topic was not covered acceptably and or was poorly organized. Verbal skills were inadequate.

AT3. Mid-term examination (20%)

A mid-term examination (20%) will cover the materials of the first four topics in the course. The mid-term examination is part of continuous assessment. Since the subject is in logical sequence, one week builds into the next week. A regular assessment helps students to digest the knowledge on a timely and efficient basis.

AT4. Final Exam (40%)

The final examination will be held in the normal exam period. It is a closed book comprehensive examination which covers all the chapters on the course syllabus. With the exception of extremely special cases, NO MAKEUP test will be allowed if students fail to seek ADVANCE permission from the instructor. 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.

Grading Criteria for mid-term and final exam

Grade	Rubrics
A+,A, A-	Provided accurate solutions to all problems, gave detailed and insightful responses to essay questions and scored correctly on more than 90% of the multiple choice questions
B+, B, B-	Provided accurate solutions to some problems, gave detailed responses to some essay questions and scored correctly on less than 90% of the multiple choice questions.
C+, C, C-	Provided accurate solutions to a few problems, gave limited responses to some essay questions and scored correctly on less than 80% of the multiple choice questions.
D+, D	Provided inaccurate solutions to a few problems, gave unclear responses to most essay questions and scored correctly on less than 70% of the multiple choice questions.
F - Fail	Skipped some problems or provided inaccurate solutions to most problems, gave poor responses to most essay questions and scored correctly on less than 60% of the multiple choice questions.

VI. Academic Conduct

A student's academic responsibility, such as issues of plagiarism is often highlighted in a course outline and other academic issues or procedures which may be pertinent to a specific program or course.

1. 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. A booklet entitled “Plagiarism and How to Avoid it” is also available from the Main Library.
2. The course enrollment is charged by the faculty office. Please approach the staff in the faculty office for any queries about course enrollment, class quota, etc.
3. There is no make-up test for the mid-term test. If you are absent from the midterm test without eligible reasons/documents, you will not earn any marks on the mid-term test. If you are absent from the mid-term test with eligible reasons/documents, your score on the final exam will be applied higher weight (including weight on final exam and mid-term test).
4. There is no make-up session for the oral presentation. If you are absent from the oral presentation without eligible reasons/documents, you will not earn any marks on the oral presentation. If you are absent from the oral presentation with eligible reasons/documents, your score on the final exam will be applied higher weight (including weight on final exam and oral presentation).
5. A make-up exam will be given if you miss the final exam with valid reasons/documents.