暨南大學 JINAN UNIVERSITY

2025

1102A221
Managerial Accounting

Instructor: TBA

Time: December 15, 2025 - January 16, 2026

Office Hours: 2 hours (according to the teaching schedule)

Contact Hours: 60 (50 minutes each)

Credits: 4

E-mail: TBA

Course Description

This module extends the knowledge of accounting by introducing the tools commonly used in managerial accounting and demonstrating their application in a management decision making context. The main aim of the unit is to enable students to understand how relevant accounting information can be harnessed to assist management decisions. This will involve students identifying relevant factors, performing complex analyses and providing comprehensive advice to management for decision purposes.

1. To develop the Management Accounting skills acquired at Level 1 Business Core Program to a higher level by the introduction of new techniques and scenarios.
2. To develop the skills necessary to collect, analyze, prepare, and present information necessary for planning, decision making and control in an organization.
3. To introduce the techniques necessary for analysis of data and to enable the selection of appropriate techniques for particular problems.

4.To enable the appreciation of the strengths and weaknesses of particular techniques.

Prerequisites

1102A220 Financial Accounting

Course Goals

- Utilize the cost of a cost object for a range of purposes using data from different cost and management accounting systems.
- Identify the problems associated with material cost attribution and apply material cost data for the purposes of stock valuation.
- Identify data appropriate for labor cost attribution and calculate the labor cost of a product or service.
- From given data collect, allocated, apportion and absorb the cost of overheads for a unit of activity.
- Analyze the uses of calculated costs of the above cost elements.
- Compare and contrast the results of absorption and marginal costing systems, for products and processes. Analyze relevant data to enable short term business decisions to be made and evaluate and recommend strategies to deal with the sensitivity of the Data.
- Collect together and analyses the differences between fixed and variable costs.
- Use an interpretation of fixed and variable cost to assess a product or service breakeven point.
- Recommend strategies to improve profitability using fixed and variable cost data.
- Recognize the sensitivity to change of the various elements of a financial model.
- Assess relevant and opportunity costs
- Assess the impact of capacity constraints.
- Select, apply and interpret a range of optimization techniques in order assist efficiency decisions in organizations. Design and utilize budgets which enable control by feedback, recognizing the behavioral implications of control.

- Prepare profit budgets from given data.
- Use budget information to make planning decisions.
- Evaluate the contribution to good management of the budgeting process.
- Analyze the effect on behavior of the budgeting process.
- Evaluate alternatives to the budgeting process. Analyze and interpret variance analysis data for the control of organizations.
- Compute and interpret variances for materials, layout and overhead costs.
- Analyze the effect of profitability of a range of variances.
- Evaluate the inter-relationship of variances.
- Compute and assess the role of planning and operational variances.
- Establish an Activity Based Costing system which enables cause and effect allocations.
- Assess the role of ABC in resource allocation.
- Apply ABC techniques to resource allocation problems and cases.
- Interpret ABC information to enable efficiency improvements to organizations.
- Measure company performance using financial and non-financial indicators.
- Apply and interpret financial indicators to divisionalized organizations.
- Assess the ethical challenges implicit in financial indicators.
- Develop, apply and interpret a Balanced Scorecard for an organization.

Teaching and Learning

Lectures and case-based tutorial sessions will form the basis of the module delivery. Lectures will be used to present key material and to provide opportunities for students to explore and discuss the concepts. The tutorial sessions will facilitate students' understanding of how techniques are used in practice as well as incorporating the use of case study material. Students are required to attend all lectures and tutorials. Students are expected to read the assigned reading materials (or chapters) prior to the lecture and complete their assignments before the tutorials. In the tutorials,

discussions will be based on the topics related to the materials in the preceding lectures and will be in the form of problem discussions.

Course Schedule

Please note that the schedule is meant to give an overview of the major concepts this course. Changes may occur in this calendar as needed to aid in the student's development.

Week 1

1) Managerial Accounting and Cost Concepts

2) Job Order Costing: Part 1

3) Job Order Cost: Part 2

4) Process Costing

5) Case Study for Chapter 4 Weighted Average Method

Week 2

1) Cost-Volume-Profit Relationships

2) 2) Variable Costing and Segment Reporting

3) Activity-based costing

4) Case Study of Break Even for Individual Products in a Multi-product Company

Week 3

1) Profit Planning

2) Flexible budgets and performance analysis

3) Standard costs and Variances

4) Case Study – Critiquing a Report; Preparing Spending Variances

Week 4

1) Midterm Exam

2) Performance Measurement in Decentralized Organizations

3) Differential Analysis

4) Case Study – Sell or Process Further Decision

Week 5

1) Capital Budgeting Decisions

2) Case Study – Net Present Value Analysis of a New Product

3) Final Exam

4) Grading and individual Feedback for Final Exam

Course Requirements

Calculator

Only approved calculators can be used. Please check with the university for the appropriate types of calculators that can be used for this course. Electronics dictionary is not allowed during the test and examination. Only paper dictionary can be used if required.

Grading Policy

Your final grade is based on the following components:

Participation	10%
Homework Assignments	20%
Tutorial sessions	10%
Mid-term test	30%
Final examination	30%
Total	100%

ALL quizzes, assignments, mid-term test, and final examination are INDIVIDUAL effort, meaning that you should work on your own material and any unscholarly actions prohibited by the university must be avoided. The mid-term test and final examination might consist of true or false, multiple choice, calculation, and / or short answer questions. The exact date, time, and place of the mid-term test and final examination will be announced during the term. In order to pass this course, both the course work and examination marks must be at least 60% each, and the overall module mark must be at least 60%.

Grading Scale

The instructor will use the grading system as applied by JNU:

Definition	Letter Grade	Score
Excellent	A	90~100
Good	B	80~89
Satisfactory	C	70~79
Poor	D	60~69
Failed	E	Below 60

Academic Integrity

As members of the Jinan University academic community, students are expected to be honest in all of their academic coursework and activities. Academic dishonesty, includes (but is not limited to) cheating on assignments or examinations; plagiarizing, i.e., misrepresenting as one's own work any work done by another; submitting the same paper, or a substantially similar paper, to meet the requirements of more than one course without the approval and consent of the instructors concerned; or sabotaging other students' work within these general definitions. Instructors, however, determine what constitutes academic misconduct in the courses they teach. Students found guilty of academic misconduct in any portion of the academic work face

penalties that range from the lowering of their course grade to awarding a grade of E for the entire course.