



The University of Hong Kong

Accounting Analytics for Managerial Decisions (MSBA7020)

Course Syllabus
(For the academic year of 2023-2024)

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Master of Science in Business Analytics (MSBA) Program

The University of Hong Kong

INSTRUCTOR & TEXTBOOK

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Office hours:

10am-11am on Monday and Wednesday (two hours per week) (face-to-face meeting or by Zoom); or by appointment.

Teaching assistant: Ms. Jiang, Yiqi (蒋奕绮)

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Consultation: by appointment

Textbook (recommended):

Managerial Accounting, 17th Edition, by Garrison, Noreen, and Brewer. McGraw-Hill.

Textbook website:

<https://www.mheducation.com/highered/product/managerial-accounting-garrison-noreen/M9781260247787.html>

Reference Textbook (recommended):

ACCA F5 Performance Management (Complete Text). Kaplan Publishing

The ACCA-F5 book website:

<https://www.pbookshop.com/acca-f5-performance-management-glo-complete-text-9781784156770.html>

Course materials:

All the course materials will be available on the course Moodle (HKU system) for you to download. Lecture notes, short cases, supplementary reading materials, and in-class exercises/tests will also be distributed in class.

COURSE INFORMATION

Course Description:

This course offers an in-depth analysis of the internal management accounting systems and their use in firms' decision-making, planning, and control. Major topics include the different methods of product costing, differential analysis for decision-making, cost allocation among divisions, the design of planning and budgeting systems, and performance measurement issues. Some internal control issues for multi-segment corporations will be discussed. Topics of corporate ethics are incorporated into the discussions.

Course Objectives:

1. Provide students with the advanced knowledge of management accounting and demonstrate the usefulness of internal accounting system;
2. Develop students' analytical skills for the costing analysis;
3. Apply the knowledge of management accounting in decision-making scenarios;

COURSE LEARNING OUTCOMES (CLOs)

By the end of the course, students should be able to:

- CLO1.* Explain cost management concepts, product costing techniques, and planning & control systems;
- CLO2.* Use the traditional and contemporary approaches in assigning overhead costs and determining their effects on measuring various cost objects (e.g., products, services, departments);
- CLO3.* Apply relevant cost information in making short-term managerial decisions;
- CLO4.* Evaluate the application of management control systems in business operation and their impact on behavior;
- CLO5.* Develop skills in analyzing, synthesizing, writing and presenting management control cases as well as team working skill.

ALIGNMENTS OF PROGRAM AND COURSE OUTCOMES

Program Learning Outcomes	Course LOs
1. Acquisition and internalizing accounting and business knowledge and skills	CLO1, CLO2, CLO3
2. Application and integration of business knowledge	CLO2, CLO3
3. Inculcating professionalism and leadership	CLO4
4. Developing global outlook	CLO3, CLO4,
5. Mastering communication skills	CLO3, CLO4, CLO5

TEACHING AND LEARNING ACTIVITIES (TLAs)

TLA1: Interactive lectures

Interactive lectures with PowerPoint slides are conducted with lecturer explaining and illustrating the concepts. Students will be invited to share their views and experiences in applying the concepts.

TLA2: In-class exercises and discussions

From time to time, the lecturer will raise the discussion questions in the class. Students are encouraged to participate in discussions and share opinions with their peers.

TLA3: Homework assignments

Students will be required to hand in homework assignments. Through these assignments, students can acquire hands-on experience using the analytical skills covered by this course.

TLA4: Self-study

Students should pre-view the course materials before the class and also review the taught knowledge after class.

COURSE ASSESSMENT COMPONENTS

Class attendance and discussion participation	15%
Individual homework assignments	15%
In-class exercises	30%
Final Exam	40%
Total	100%

Assessments 1&2: Class Participation and Homework Assignments (15% + 15%)

Students are encouraged to participate actively in lectures and tutorials. Absenteeism from class will negatively affect the performance. Each student is expected to prepare well for and participate in the discussions. Students are also required to complete the homework assignments on time.

Focus: CLOs 1, 2, 4, & 5.

Grading Criteria

A+ A A-	B+ B B-	C+ C C-	D+ D	F
Extremely well prepared for class discussion, active in sharing views, attended at least 90% of classes. Submitted all homework with 90% accuracy.	Partially prepared for class discussion, quite active in sharing views and attended at least 80% of classes. Submitted at least 80% of homework with 80% accuracy.	Not well prepared for class discussion, limited active in sharing views and attended at least 70% of classes. Submitted at least 70% of homework with 70% accuracy.	Not well prepared for class discussion, no sharing of views and attended at least 60% of classes. Submitted at least 60% of homework with 60% accuracy.	Poorly prepared for class discussion and no sharing of views and experience and attended less than 60% of classes. Submitted less than 60% of the homework with less than 60% accuracy.

Assessment 3: In-class Exercises (30%)

Students will take the in-class exercises during the teaching period. The test/exercise papers will be distributed in the class. The purpose of the tests is to reiterate the key knowledge taught in class rather than serve as another way of checking class participation.

Focus: CLOs 1, 2, 3, 4, & 5.

Grading Criteria

A+ A A-	B+ B B-	C+ C C-	D+ D	F
Provided accurate solutions to all problems, gave detailed and insightful responses to essay questions.	Provided accurate solutions to some problems, gave detailed responses to some essay questions.	Provided accurate solutions to a few problems, gave limited responses to some essay questions.	Provided inaccurate solutions to a few problems, gave unclear responses to most essay questions.	Skipped some problems or provided inaccurate solutions to most problems, gave poor responses to most essay questions.

Assessment 4: Final Exam (40%)

The final examination will be held in the exam period. It is a closed-book comprehensive examination which covers all the chapters on the course syllabus. The objective of the final exam is to further enhance students' understanding of the basic concepts and theories and develop their ability to apply the knowledge in business situations.

Focus: CLOs 1, 2, 3, 4, & 5.

Grading Criteria

A+ A A-	B+ B B-	C+ C C-	D+ D	F
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	Provided accurate solutions to some problems, gave detailed responses to some essay questions and scored correctly on less than 90% (but more than 80%) of the multiple choice questions	Provided accurate solutions to a few problems, gave limited responses to some essay questions and scored correctly on less than 80% (but more than 70%) of the multiple choice questions	Provided inaccurate solutions to a few problems, gave unclear responses to most essay questions and scored correctly on less than 70% (but more than 60%) of the multiple choice questions	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

ACADEMIC DISHONESTY

The University Regulations on academic dishonesty will be strictly enforced! Please check the University Statement on plagiarism on the web:

<http://www.hku.hk/plagiarism/>

Academic dishonesty is behavior in which a deliberately fraudulent misrepresentation is employed in an attempt to gain undeserved intellectual credit, either for oneself or for another. It includes, but is not necessarily limited to, the following types of cases:

- a. Plagiarism - The representation of someone else's ideas as if they are one's own. Where the arguments, data, designs, etc., of someone else are being used in a paper, report, oral presentation, or similar academic project, this fact must be made explicitly clear by citing the appropriate references. The references must fully indicate the extent to which any parts of the project are not one's own work. Paraphrasing of someone else's ideas is still using someone else's ideas, and must be **acknowledged**.
- b. Cheating on Exams - The covert gathering of information from other students, the use of unauthorized notes, unauthorized aids, etc.

LECTURE CONTENTS

Topic	Coverage
Prologue & Chapter 1 Introduction to Managerial Accounting; Cost Concepts	<ul style="list-style-type: none"> • Compare management accounting and financial accounting • Understand the role of management accountant • Definitions of various costs
Prologue & Chapter 1 Cost Behavior	<ul style="list-style-type: none"> • Cost behavior patterns • Analysis of mixed costs • Contribution format of income statement
Chapter 5 Cost-Volume-Profit (CVP) Analysis	<ul style="list-style-type: none"> • CVP analysis and its application • Break-even and targeted profit analysis
Chapter 6 Variable Costing	<ul style="list-style-type: none"> • Absorption costing vs variable costing • Reconciliation of variable costing with absorption costing income
Chapter 13 Differential Analysis: The Key to Decision Making ACCA-F5 Decision-making Techniques	<ul style="list-style-type: none"> • Relevant cost analysis • Short-term special decisions • Limiting factors • Dealing with risk and uncertainty in decision-making (ACCA-F5)
Chapter 11 & Appendix 4B Cost allocations of service department Transfer Pricing	<ul style="list-style-type: none"> • Allocation based on cost behavior; • Direct method & step-down method • Transfer Pricing
Chapters 2 & 3 Job-Order Costing	<ul style="list-style-type: none"> • Distinguish job-order costing from process costing • Job-order costing
Chapter 4 Process Costing	<ul style="list-style-type: none"> • Process costing • Weighted average method in process costing

Chapter 7 Activity-Based Costing	<ul style="list-style-type: none"> • Activity-based costing (ABC) • Customer profitability analysis
Chapter 10 Standard Costs and Variances ACCA-F5 Variance Analysis when Several Materials are used	<ul style="list-style-type: none"> • Standard costs • Variance analysis • Materials Mix and Yield Variance (ACCA-F5)