**《管理会计（MA）》课程教学大纲**

一、课程基本信息

课程代码：21020223

课程名称：管理会计（MA）

英文名称：MA Management Accounting

课程类别：专业课

学 时： 48

学　　分： 3

适用对象: 会计专业（ACCA）

考核方式：考试

先修课程：初级财务会计

二、课程简介

**中文简介**

管理会计属于ACCA课程的知识课程之一，其主要目的是向管理者提供与决策相关的信息。本课程主要包括管理会计信息、成本分类和成本习性、产品材料成本和人工成本的计算、吸收成本法和变动成本法、分步法、联产品和副产品成本的计算、预算制定和执行、项目评估方法、标准成本法、差异分析法、财务绩效指标和非财务绩效指标等内容。通过F2的学习，学生熟悉了会计职业道德和规范，掌握了基础的管理会计方法和工具，还可以为ACCA后续 F5、F9和P5等课程的学习奠定基础。

**英文简介**

Management accounting is one of the knowledge courses of ACCA course, and its main purpose is to provide managers with information related to decision-making. This course mainly include:management accounting information, cost classification and cost habits, calculation of product material costs and labor costs, absorption cost method and variable cost method, step-by-step method, calculation of costs of co-products and by-products, budget formulation and implementation, project evaluation method, standard cost method, variance analysis method, Performance measurement indicators, etc. Through the study of F2, students are familiar with the accounting professional ethics and norms, master the basic management accounting methods and tools, and can also lay the foundation for the study of ACCA's subsequent courses such as F5, F9 and P5.

三、课程性质与教学目的

本课程为ACCA专业必修课，旨在向学生全面、系统介绍管理会计基本理论和基本方法的基础上，重点讲述成本会计、资本预算、绩效评价等内容。使学生能全面了解管理会计的基本理论，并能将所学知识运用于管理会计实践中，以及为后续课程的学习打下坚实的基础。通过本课程的教学，要求学生掌握管理会计的基本知识、基本方法；通过加强习题课，使学生掌握管理会计的基本技能。**通过课程思政教育，加深学生对红色基因的领悟，弘扬社会主义法治精神、勤俭节约精神、劳动精神和奋斗精神等，引导学生培养遵纪守法，诚实守信，与时俱进，勤俭节约、谨慎细致、未雨绸缪等良好品质，鼓励学生树立正确的理财观、人生观、价值观，提高学生分析问题、解决问题的能力，增强学生的责任意识。**

四、教学内容及要求

**第一章 Accounting for management**

1. 目的与要求
2. 掌握管理会计的目标、职能与作用；
3. **弘扬社会主义法治精神，培养学生遵纪守法和诚实守信的品质。**
4. 教学内容
5. Distinguish between data and information.
6. Identify and explain the attributes of good information.
7. Outline the managerial processes of planning, decision making and control.
8. Explain the difference between strategic, tactical and operational planning.
9. Describe the purpose and role of cost and management accounting within an organization's management information system.
10. Compare and contrast financial accounting with cost and management accounting, and i**ntegrating ideological and political elements by learning《Accounting Law》、《Basic Guidelines for Management Accounting》.**
11. Explain the limitations of management information in providing guidance for managerial decision-making.
12. 思考与实践

管理会计的职能是什么？管理会计和财务会计如何区分？

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第二章 Data and presenting information**

1. 目的与要求
2. 掌握管理信息的职能与作用；
3. **培养学生与时俱进的思想素养。**
4. 教学内容

1. Describe sources of information.

2. Explain the uses and limitations of published information/ data.

3. Describe the impact of general economic environment on costs/ revenues.

4. Explain sampling techniques.

5. Choose an appropriate sampling method in a specific situation.

**6. Integrating ideological and political elements through learning how to obtain management information effectively in the era of big data.**

1. 思考与实践

管理信息的职能是什么？

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第三章 Cost classification and behavior**

1. 目的与要求
2. 掌握成本的分类和成本习性；
3. **弘扬勤俭节约精神，培养学生多角度思考问题的能力。**
4. 教学内容
5. Distinguish between cost, profit, investment and revenue centres.
6. Describe the differing needs for information of cost, profit, investment and revenue centre managers.
7. Explain and illustrate production and non-production costs.
8. Describe the different elements of production cost – materials, labour and overheads.
9. Describe the different elements of non-production cost – administrative, selling, distribution and finance.
10. Describe and illustrate graphically different types of cost behaviour.
11. Explain and provide examples of costs that fall into the categories of fixed, stepped fixed, variable and semi-variable costs.
12. Explain the structure of linear functions and equations.
13. Use high/low analysis to separate the fixed and variable elements of total costs including situations involving stepped fixed costs and changes in the variable cost per unit.

**10. Integrating ideological and political elements by intoducing the important instructions made by Xijinping for preventing food waste and the glorious deeds of revolutionary of old generations in serving the public through hardworking and thrift.**

1. 思考与实践

如何对成本进行分类？

完成本章的课后习题。

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第六章 Accounting for materials**

1. 目的与要求
2. 掌握产品材料成本的计算；
3. **使学生认识到计划的重要性。**
4. 教学内容
5. Describe the different procedures and documents necessary for the ordering, receiving and issuing of materials from inventory.
6. Describe the control procedures used to monitor physical and 'book' inventory and to minimise discrepancies and losses.
7. Interpret the entries and balances in the material inventory account.
8. Identify and explain the costs of ordering and holding inventory.
9. Calculate and interpret optimal reorder quantities.
10. Calculate and interpret optimal reorder quantities when discounts apply.
11. **Integrating ideological and political elements by analyzing current situation of different restaurants under the epidemic when illustrating inventory cost.**
12. 思考与实践

完成本章的课后习题。

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第七章 Accounting for labour**

1. 目的与要求
2. 掌握人工成本的计算；
3. **弘扬劳动精神和奋斗精神，培养学生树立正确的人生观、价值观。**
4. 教学内容
5. Calculate direct and indirect costs of labour.
6. Explain the methods used to relate input labour costs to work done.
7. Prepare the journal and ledger entries to record labour cost inputs and outputs.
8. Describe different remuneration methods: time-based systems, piecework systems and individual and group incentive schemes.
9. Calculate the level, and analyse the costs and causes of labour turnover.
10. Explain and calculate labour efficiency, capacity and production volume ratios.
11. Interpret the entries in the labour account.
12. **Integrating ideological and political elements by introducing the case of salary of various employees in various enterprises and industries.**
13. 思考与实践

完成本章的课后习题。

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第八章 Accounting for Overheads**

1. 目的与要求
2. 在不同情境下，掌握费用计算的方法；
3. 掌握吸收成本法和变动成本法的计算；
4. **培养学生的责任意识和细心的良好习惯,** **提升分析问题的能力.**
5. 教学内容
6. Explain the different treatment of direct and indirect expenses.
7. Describe the procedures involved in determining production overhead absorption rates.
8. Allocate and apportion production overheads to cost centres using an appropriate basis.
9. Reapportion service cost centre costs to production cost centres (using the reciprocal method where service cost centres work for each other).
10. Select, apply and discuss appropriate bases for absorption rates.
11. Prepare journal and ledger entries for manufacturing overheads incurred and absorbed.
12. Calculate and explain the under and over absorption of overheads.
13. Explain the importance of and apply the concept of contribution.
14. Demonstrate and discuss the effect of absorption and marginal costing on inventory valuation and profit determination.

10. Calculate profit or loss under absorption and marginal costing.

11. Reconcile the profits or losses calculated under absorption and marginal costing.

12. Analyze the advantages and disadvantages of absorption and marginal costing

**13. Integrating ideological and political elements by presenting some enterprise data and asking students to answer it.**

1. 思考与实践

完成本章的课后习题。

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第九章 Process Costing**

1. 目的与要求
2. 掌握分步成本法的处理
3. **弘扬主动精神，培养学生做事有规划，不急于求成的习惯。**
4. 教学内容
5. **Introducing the knowledge and the elements of ideology and**

**politics contained in this part through expounding the “waste classification policy” and “targeted poverty alleviation policy”.**

1. Describe the characteristics of process costing.
2. Describe the situations where the use of process costing would be

appropriate.

1. Explain the concepts of normal and abnormal losses and abnormal gains.
2. Calculate the cost per units of process outputs.
3. Prepare process accounts involving normal and abnormal losses and

abnormal gains.

1. Calculate and explain the concept of equivalent units.
2. Apportion process costs between work remaining in process and transfers

out of a process using the weighted average and FIFO methods.

1. Prepare process accounts in situations where work remains incomplete.
2. Prepare process accounts where losses and gains are identified at

different stages of the process.

1. 思考与实践

完成本章的课后习题。

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第十章 Costing methods**

1. 目的与要求
2. 掌握联产品和副产品成本的计算;
3. 掌握其他各种成本计算方法；
4. **弘扬科学精神，使认识到资源整合的意义。**
5. 教学内容
6. Describe the characteristics of job and batch costing.
7. Describe the situations where the use of job or batch costing would be appropriate.
8. Prepare cost records and accounts in job and batch costing situations.
9. Establish job costs from given information.
10. Identify situations where the use of service operation costing is appropriate.
11. Illustrate suitable unit cost measures that may be used in different service/operation situations.
12. Carry out service cost analysis in simple service industry situations.
13. Distinguish between by-products and joint products.
14. Value by-products and joint products at the point of separation, **illustrate the importance of resource integration.**

10. Prepare process accounts in situations where by-products and/or joint products occur.

11. Explain activity based costing (ABC), target costing, life cycle costing and total quality management (TQM) as alternative cost management techniques.

12. Differentiate ABC, target costing and life cycle costing from the traditional costing techniques (calculations are not required).

**13. Integrating the elements of ideology and politics by analyzing the characteristics of alternative costing principles.**

1. 思考与实践

完成本章的课后习题。

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第十一章 Setting budgets**

1. 目的与要求
2. 掌握预算的作用和流程；
3. 掌握各种预算编制方法;

**3. 引导学生养成事先做计划的习惯;** **培养学生细致严谨的态度和联系观，学会分清主次。**

1. 教学内容
2. **Introducing the knowledge and the elements of ideology and politics contained in this part by taking the famous saying “preparedness ensures success, and unpreparedness spells failure” as the starting point.**
3. Explain why organizations use budgeting.
4. Describe the planning and control cycle in an organization.
5. Explain the administrative procedures used in budgeting process.
6. Describe the stages in the budgeting process.
7. Explain the importance of the 'principal budget factor' in constructing the budget.
8. Prepare functional budgets for sales, production, materials (usage and purchases), labour and overheads.
9. Prepare master budgets (income statement and statement of financial position).
10. Define the concept of responsibility accounting and its significance in control.

**10. Integrating ideological and political elements by asking students to prepare their own budget of revenues and expenditures for the coming year.**.

1. 思考与实践

完成本章的课后习题。

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第十二章 Implementing budgets**

1. 目的与要求
2. 了解预算的制定流程；
3. 掌握预算的执行；
4. 教学内容
5. Identify factors in a budgetary planning and control system which influence motivation.
6. Explain the impact of targets upon motivation.
7. Discuss the advantages and disadvantages of a participative approach to budgeting.
8. Explain top-down and bottom-up approaches to budgeting.
9. Explain the concept of controllable and uncontrollable costs.
10. Compare cost control and cost reduction.
11. Describe and evaluate value analysis.
12. 思考与实践

完成本章的课后习题。

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第十三章 Project Appraisal**

1. 目的与要求
2. 掌握项目评估的方法
3. **弘扬斗争精神和创造精神，引导学生树立正确的金钱观和理财观，**

**不怕困难，迎难而上。**

1. 教学内容
2. Explain and illustrate the difference between simple and compound interest, and between nominal and effective interest rates, **illustrate the dangers of campus loan.**
3. Explain and illustrate compounding and discounting.
4. Explain the distinction between cash flow and profit and the relevance of cash flow to investment appraisal.
5. Explain and illustrate net present value (NPV) and internal rate of return (IRR) methods of discounted cash flow.
6. Calculate present value using annuity and perpetuity formulate.
7. Calculate NPV, IRR and payback (discounted and non-discounted).
8. Interpret the results of NPV, IRR and payback calculations of investment viability.
9. **Integrating ideological and political elements through the case analysis of Ma Yun's Entrepreneuring**
10. 思考与实践

完成本章的课后习题。

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第十四章 Standard costing**

1. 目的与要求
2. 掌握标准成本法；
3. **强化学生榜样意识，全面提高个人素质。**
4. 教学内容
5. Explain the purpose and principles of standard costing **by introducing some excellent personal stories.**
6. Establish the standard cost per unit under absorption and marginal costing.
7. Explain and illustrate ‘what if’ analysis and scenario planning.
8. Calculate simple variance between flexed budget,fixed budget and actual sales,costs and profits.
9. 思考与实践

完成本章的课后习题。

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第十五章 Variance analysis**

1. 目的与要求
2. 掌握成本差异分析；
3. **鼓励学生在实际生活中要敢于反思，及时对症下药。**
4. 教学内容
5. Calculate the following variances:materials total, price and usage；labour total, rate and efficiency; variable O/H total, expenditure and efficiency; fixed overhead total, expenditure and where appropriate volume, capacity and efficiency.
6. Interpret all of the variances above.
7. Explain possible causes of all of the variances above, and i**ntegrating ideological and political elements through case analysis of Baosteel Group Co.**
8. Describe the interrelationships between the variances above.
9. Decide when variances should be investigated further.
10. 思考与实践

完成本章的课后习题。

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第十六章 Target setting**

1. 目的与要求
2. 理解使命和目标之间的联系；
3. 识别企业目标实现的关键成功因素。
4. **引导学生树立远大理想，并懂得为实现理想该如何去努力。**
5. 教学内容
6. Discuss the purpose of mission statements and their role in performance measurement
7. Discuss the purpose of strategic and operational and tactical objectives and their role in performance measurement.
8. Discuss the role of benchmarking in performance measurement.
9. Discuss critical factors and key performance indicators and their link to objectives and mission statements, **illustrating the ideological and political elements through introducing the stories of Chinese National Women's Volleyball competitions.**
10. Establish critical success factors and key performance indicators in a specific situation.
11. Discuss the impact of economic and market conditions on performance management
12. Explain the impact of government regulation on performance management
13. 思考与实践

完成本章的课后习题。

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第十七章 Financial performance measurement**

1. 目的与要求
2. 掌握Financial performance indicators；
3. 理解responsibility centre and investment centre.
4. 教学内容
5. Discuss and calculate measures of financial performance
6. Distinguish between cost,profit,investment and revenue centres.
7. Define the concept of responsibility accounting and its significance in control.
8. Calculate return on investment and residual income.
9. Explain the advantages and disadvantages of return on investment and residual income.
10. 思考与实践

完成本章的课后习题。

1. 教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

**第十八章 Assessing non-financial performance**

（一）目的与要求

1. 掌握Non-financial performance indicators,

2 理解Balanced scorecard and 3Es.

1. 教学内容
2. Discuss the importance of non-financial performance measures.
3. Discuss and calculate non-financial measures.
4. Discuss the advantages and disadvantages of the balanced scorecard.
5. Discuss the measurement of performance in non-profit seeking and public sector organisations.
6. Discuss and calculate the efficiency,capacity and activity ratios.

（三）思考与实践

完成本章的课后习题。

（四）教学方法与手段

课堂讲授、案例讨论、多媒体教学、网络辅助教学。

五、各教学环节学时分配

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **教学环节**  **教学时数**  **课程内容** | **讲**  **课** | **习**  **题**  **课** | **讨**  **论**  **课** | **实验** | **其他教学环节** | **小**  **计** |
| 第一章 | 3 |  |  |  |  | 3 |
| 第二章 | 2 |  |  |  |  | 2 |
| 第三章 | 3 | 1 |  |  |  | 4 |
| 第六章 | 3 | 1 |  |  |  | 4 |
| 第七章 | 3 |  |  |  |  | 3 |
| 第八章 | 4 | 1 | 1 |  |  | 6 |
| 第九章 | 3 | 1 |  |  |  | 4 |
| 第十章 | 2 |  | 1 |  |  | 3 |
| 第十一章 | 2 | 1 |  |  |  | 3 |
| 第十二章 | 1 |  |  |  |  | 1 |
| 第十三章 | 2 |  |  |  |  | 2 |
| 第十四章 | 2 |  |  |  |  | 2 |
| 第十五章 | 4 | 2 | 1 |  |  | 7 |
| 第十六章 | 1 |  |  |  |  | 1 |
| 第十七章 | 2 |  |  |  |  | 2 |
| 第十八章 | 1 |  |  |  |  | 1 |
| 合计 | 38 | 7 | 3 |  |  | 48 |

1. 课程考核
2. 考核方式）（ （一）考核方式:考试

（二）成绩构成

平时成绩占比：40% 期末考试占比：60%

（三）成绩考核标准

平时成绩的考核主要来自于课堂互动和课后作业，并通过案例分析与讨论的方式添加课程思政方面的考核内容，把社会主义核心价值观和二十大精神寓于大学生成长成才全过程，锤炼大学生道德品质。

期末考试以单项选择题、判断题、计算题、讨论题的形式考核学生对各章节基础知识、基本技能和应用能力的掌握，按照试卷评分标准给予考核。试题设计方面会适当融入本课程所涉及的思政元素。

七、推荐教材和教学参考资源

（一）教材及练习册

教材：ACCA F2 Management Accounting，BPP Learning Media最新版

练习册：ACCA F2 Management Accounting Practice & Revision Kit最新版

（二）参考书

《管理会计学》孙茂竹等著 ，中国人民大学出版社

《管理会计》潘飞等著，上海财经大学出版社

（三）学习网站

<http://cmar.cacfo.com/>

<http://www.cacfo.net/glkjs>

<http://www.cfen.com.cn/>

（四）公众号

管理会计创新研究平台、管理会计研究中心

（五）课程思政资源

[http://www.gov.cn](http://www.gov.cn/gongbao/content/2016/content_5139840.htm)

<http://www.cfen.com.cn/cjxw/kj/201711/t20171130_2762963.html>

<http://www.youth.cn>

八、其他说明

无

大纲修订人：郑培培 修订日期：2023.02

大纲审定人： 审定日期：