

课程详述

COURSE SPECIFICATION

以下课程信息可能根据实际授课需要或在课程检讨之后产生变动。如对课程有任何疑问，请联系授课教师。

The course information as follows may be subject to change, either during the session because of unforeseen circumstances, or following review of the course at the end of the session. Queries about the course should be directed to the course instructor.

1.	课程名称 Course Title	管理会计 Managerial Accounting
2.	授课院系 Originating Department	金融系 Department of Finance
3.	课程编号 Course Code	FIN218
4.	课程学分 Credit Value	3
5.	课程类别 Course Type	专业选修课 Major Elective Courses
6.	授课学期 Semester	秋季 Fall
7.	授课语言 Teaching Language	英文 English
8.	授课教师、所属学系、联系方式 (如属团队授课, 请列明其他授课教师) Instructor(s), Affiliation & Contact (For team teaching, please list all instructors)	刘南钦, 商学院, 助理教授 Liu Nanqin, college of business, Assistant professor Email: liunq@sustech.edu.cn
9.	实验员/助教、所属学系、联系方式 Tutor/TA(s), Contact	待公布 To be announced
10.	选课人数限额(可不填) Maximum Enrolment (Optional)	

11. 授课方式 Delivery Method	讲授 Lectures	习题/辅导/讨论 Tutorials	实验/实习 Lab/Practical	其它(请具体注明) Other (Please specify)	总学时 Total
学时数 Credit Hours	48				48
12. 先修课程、其它学习要求 Pre-requisites or Other Academic Requirements					
13. 后续课程、其它学习规划 Courses for which this course is a pre-requisite					
14. 其它要求修读本课程的学系 Cross-listing Dept.					

教学大纲及教学日历 SYLLABUS

15. 教学目标 Course Objectives

本课程旨在培养学生基于公司财务信息分析公司决策的能力。本课程将涵盖两个部分。第一部分讲述公司管理层如何运用财务信息进行经营决策，以创造公司价值。第二部分阐述会计系统及其生产的财务信息是如何影响公司的组织结构、代理问题、经理人机理及控制系统的。

This course aims to cultivate students' ability to analyze corporate decisions based on financial information. This course mainly contains two parts. Part 1 introduces how corporate managers use financial information to make corporate decisions to create value. Part 2 is about how financial information affects corporate organizational structure, agency problems and corporate control.

16. 预达学习成果 Learning Outcomes

完成课程后，学生应取得以下成果：

- (1) 学习和理解如何应用财务信息分析公司决策。
- (2) 理解代理问题及其可能对企业运营造成的影响。
- (3) 分析公司结构对代理问题的影响。

Students should achieve the following outcomes after having finished the course:

- (1) Learn and understand how to analyze corporate decisions based on financial information.
- (2) understand the agency problem and its impact on corporate operations.
- (3) Analyze how organizational structure affect the agency problem.

17. 课程内容及教学日历（如授课语言以英文为主，则课程内容介绍可以用英文；如团队教学或模块教学，教学日历须注明主讲人）

Course Contents (in Parts/Chapters/Sections/Weeks. Please notify name of instructor for course section(s), if this is a team teaching or module course.)

1 课程介绍和开篇案例（2学时）

本章主要（1）做基本课程介绍；（2）利用案例展示财务信息在企业决策中的应用

2 成本习性（2学时）

本章主要讨论机会成本的概念以及机会成本如何随着产出的变化而变化。



3 本量利分析 (2 学时)

本章讨论本量利分析, 及对比机会成本和会计成本。

4 资本预算 A (2 学时)

本章主要 (1) 探讨如何比较和加总不同时间点发生的现金流; (2) 展示资本投资项目的分析概念。

5 资本预算 B (2 学时)。

本章主要讲解 (1) 套路资本预算及其复杂性; (2) 介绍评估资本投资的其他方法

6 组织架构和代理问题 A (2 学时)

本章主要讨论一个公司的架构怎样影响员工的动机。

7 组织架构和代理问题 B (2 学时)

本章主要讨论会计如何控制企业内部的利益冲突。

8 责任会计 A (2 学时)

本章主要介绍责任会计。

9 责任会计 B (2 学时)

本章主要介绍责任会计的实例。

10 转移定价 A (2 学时)

本章主要介绍转移定价。

11 转移定价 B (2 学时)

本章主要介绍转移定价的实例。

12 预算 A (2 学时)

本章主要介绍预算的概念

13 预算 B (2 学时)

本章主要讨论预算中决策管理和决策控制的权衡。

14 成本分配 A (2 学时)

本章主要讨论 (1) 成本分配的不同原因, 包含组织控制等。 (2) 成本分配的动机。

15 成本分配 B (2 学时)

本章主要讨论死亡漩涡是怎么产生的, 以及一些分配成本的办法。讨论服务部分的成本该如何分配。

16 成本分配 C (2 学时)

本章主要讨论 (1) 秒速联合成本分配, 以及将单一投入的成本分配到不同产品。 (2) 部门报告和共同利益。

17 完全成本法 (2 学时)

本章主要讨论分批成本计算以及对 T 字账的影响。

18 完全成本法 B (2 学时)

本章主要讨论间接费用如何分配到不同生产产品。讨论永久和临时生产量变动。

19 完全成本法 C (2 学时)

本章主要讨论 (1) 用单一或多个间接费用率分配间接费用; (2) 分布成本。

20 作业成本法 A (2 学时)

本章主要介绍作业成本法的概念。

21 作业成本法 B (2 学时)

进一步用例子讨论作业成本法及其限制。

22 在变动环境下的管理会计 (2 学时)

讨论变动环境对会计系统的影响。

23 实际问题 (2 学时)

讨论相关的实际问题。

24 小组报告 (2 学时)

学生分小组报告。

1 Course Introduction and Introductory Cases (2 hours)

(1) Give basic introduction of the course.

(2) Use cases to illustrate how financial information can be used in making corporate decisions

2 Nature of Cost (2 hours)

Discuss the concept of opportunity cost and how opportunity costs vary with changes in output.

3 Cost-Volume-Profit Analysis (2 hours)

Discuss cost-volume-profit analysis and compares and contrasts opportunity costs and accounting costs.

4 Capital Budgeting Part A (2 hours)

(1) Describe how to compare and aggregate cash flows that occur in different time periods.

(2) Illustrate the basic concepts in analyzing capital investment projects.



5 Capital Budgeting Part B (2 hours)

- (1) Discuss capital budgeting and its complexities.
- (2) Introduce alternative methods of evaluating capital investments.

6 Organizational Architecture and Agency Problem Part A (2 hours)

Discuss how a firm's organizational architecture creates incentives for employees to maximize the organization's objectives.

7 Organizational Architecture and Agency Problem Part B (2 hours)

Discuss how accounting controls conflicts of interest inside the organization.

8 Responsibility Accounting Part A (2 hours)

Introduce responsibility accounting.

9 Responsibility Accounting Part B (2 hours)

Practices of responsibility accounting.

10 Transfer Pricing Part A (2 hours)

Introduce transfer pricing.

11 Transfer Pricing Part B (2 hours)

Practices of transfer pricing.

12 Budgeting Part A (2 hours)

Introduce the concept of budgeting.

13 Budgeting Part B (2 hours)

Discusses how budgeting involves the trade-off between decision management and decision control.

14 Cost Allocation Part A (2 hours)

- (1) Discuss the various reasons for allocating costs, including organizational control reasons.
- (2) Discuss the incentive effects of cost allocations.

15 Cost Allocation Part B (2 hours)

Discuss a problem arising in most cost allocations—the death spiral—and then describe some specific methods used to allocate costs. Discuss alternative methods for allocating service departments' costs.

16 Cost Allocation Part C (2 hours)

- (1) Describe joint cost allocation, or allocating costs to multiple products produced from a single input.
- (2) Discusses segment reporting and joint benefits.

17 Absorption Cost Part A (2 hours)

- (1) Describe job order costing.
- (2) Describes how job order costs flow through the manufacturing T-accounts.

18 Absorption Cost Part B (2 hours)

- (1) Describe how overhead is allocated to manufacturing jobs.
- (2) Discuss permanent versus temporary volume changes.

19 Absorption Cost Part C (2 hours)

- (1) Describe the use of single versus multiple overhead rates for allocating overhead to jobs.
- (2) Discuss process costing.

20 Activity-Based Costing (2 hours)

Present activity-based costing (ABC) as an alternative to traditional absorption costing.

21 Activity-Based Costing (2 hours)

- (1) Give more examples of ABC.
- (2) Discuss the limitation of ABC.

22 Management Accounting in a Changing Environment (2 hours)

Expand the integrative framework discussed in the first class. Discuss when accounting systems should be changed.

23 Practical issues (2 hours)

Discuss related practical issues.

24 Group Presentation (2 hours)

Students give presentations in groups.

18. 教材及其它参考资料 Textbook and Supplementary Readings

Accounting for Decision Making and Control, by Jerold Zimmerman, McGraw Hill

可使用此书的国内引进版：决策与控制会计，北京大学出版社

课程评估 ASSESSMENT

19. 评估形式 Type of Assessment	评估时间 Time	占考试总成绩百分比 % of final score	违纪处罚 Penalty	备注 Notes
出勤 Attendance		5		
课堂表现 Class Performance		5		
小测验 Quiz				
课程项目 Projects				
平时作业 Assignments				
期中考试 Mid-Term Test		25		
期末考试 Final Exam		45		
期末报告 Final Presentation		25		
其它（可根据需要 改写以上评估方式） Others (The above may be modified as necessary)				

20. 记分方式 GRADING SYSTEM

- A. 十三级等级制 Letter Grading
 B. 二级记分制（通过/不通过） Pass/Fail Grading

课程审批 REVIEW AND APPROVAL

21. 本课程设置已经过以下责任人/委员会审议通过
 This Course has been approved by the following person or committee of authority