



**FACULTY OF BUSINESS**  
**BACHELOR OF ACCOUNTING**  
**LEARNING MODULE OUTLINE**

Academic Year	2024 / 2025	Semester	I
Module Code	ACCT3130 - 311		
Learning Module	Cost Accounting		
Pre-requisite(s)	Nil		
Medium of Instruction	English		
Credits	3	Contact Hours	45
Instructor	Myriam Vong	Email	imvong@mpu.edu.mo
Office	Meng Tak Bldg. Rm. M551	Office Phone	8599-3298

**MODULE DESCRIPTION**

This module introduces students to costing principles and techniques, and elements of management accounting which are used to make and support decision-making. Topics covered in this course include the nature and purpose of cost and management accounting, cost classification, behaviour and purpose, business uncertainties, cost accounting techniques under job and process costing, budgeting and standard costing, and short-term decision-making techniques.

**MODULE INTENDED LEARNING OUTCOMES (ILOS)**

On completion of this learning module, students will be able to:

M1.	Measure various quantitative techniques and methods for cost analysis.
M2.	Determine the impact of cost and management accounting system changes that affect the flexible budgeting and variance analysis for planning and control.
M3.	Justify the uses of traditional volume-based costing systems and activity-based costing system in cost analysis.
M4.	Assess cost-volume-profit analysis for production and sales decision analysis in numerical based situation.
M5.	Evaluate the uses of costing systems for job, joint product, byproduct, and process costing.



These ILOs aims to enable students to attain the following Programme Intended Learning Outcomes (PILOs):

PILOs	M1	M2	M3	M4	M5
P1. Integrate the contemporary theories, principles of accounting and business disciplines relevant to general business practice.	✓				
P2. Assess general business scenarios with mathematical and statistical skills.				✓	
P3. Apply critical thinking and logical analysis skills and techniques to solve business problems.			✓	✓	
P4. Interpret and analyze accounting information for internal control, planning, performance evaluation, and coordination to continuously improve business process.					
P5. Apply accounting or business software for business analysis.					
P6. Develop queries to assess management information from database to improve efficiency and effectiveness.					
P7. Synthesize the latest requirement of international accounting and auditing standards in preparing financial statements and auditing reports.		✓			
P8. Utilize appropriate written and spoken forms to communicate effectively with stakeholders in various cultural environment.				✓	
P9. Recommend an appropriate course of action by ethically examining the economic, environmental, political, legal and regulatory contexts of global business practice.					
P10. Utilize the latest empirical findings and academic studies to support the recommendation of business projects.					

#### MODULE SCHEDULE, COVERAGE AND STUDY LOAD

Week	Content Coverage	Contact Hours
1	Topic 1: Cost Management and Strategy (Chapter 1)	3.0 hours
2	Topic 2: Basic cost management concepts (Chapter 3)	3.0 hours
3	Topic 3: Job Costing (Chapter 4)	3.0 hours
4-5	Topic 4: Activity-Based Costing and customer profitability analysis (Chapter 5)	4.5 hours
5-6	Topic 5: Process costing (Chapter 6)	4.5 hours
8	Midterm Test	3.0 hours
7-9	Topic 6: Cost Allocation: departments, joint products, and by-products (Chapter 7)	4.5 hours



9-10	Topic 7: Cost estimation (Chapter 8)	3.0 hours
10-11	Topic 8: Short-term profit planning: CVP analysis (Chapter 9)	4.5 hours
12-13	Topic 9: Operational performance measurement: Sales, Direct Cost variances and the role of nonfinancial performance measures (Chapter 14)	4.5 hours
13-14	Topic 10: Operational performance measurement: indirect cost variances and resource-capacity management (Chapter 15)	4.5 hours
15	Final Examination	3.0 hours

### TEACHING AND LEARNING ACTIVITIES

In this learning module, students will work towards attaining the ILOs through the following teaching and learning activities:

Teaching and Learning Activities	M1	M2	M3	M4	M5
T1. Interactive Lectures	✓	✓	✓	✓	✓
T2. In-class discussions / Exercises	✓	✓	✓	✓	✓
T3. Case studies / Assignments	✓	✓	✓	✓	✓

### ATTENDANCE

Attendance requirements are governed by the Academic Regulations Governing Bachelor's Degree Programmes of the Macao Polytechnic University. Students who do not meet the attendance requirements for the learning module shall be awarded an 'F' grade.

### ASSESSMENT

In this learning module, students are required to complete the following assessment activities:

Assessment Activities	Weighting (%)	ILOs to be Assessed
A1. Participation	5%	M1 – M5
A2. Assignments / Case studies	20%	M1 – M5
A3. Midterm Test	25%	M1 – M3
A4. Final Examination	50%	M1 – M5

The assessment will be conducted following the University's Assessment Strategy (see [www.mpu.edu.mo/teaching\\_learning/en/assessment\\_strategy.php](http://www.mpu.edu.mo/teaching_learning/en/assessment_strategy.php)). Passing this learning module indicates that students will have attained the ILOs of this learning module and thus acquired its credits.



## MARKING SCHEME

Assessment task and Criterion	Excellent	Very good	Good	Satisfactory	Pass	Fail
	A-, A 88–92 93–100	B+ 83–87	B-, B 78–82 73–77	C- C, C+ 58–62 63–67 68–77	D, D+ 53–57 50-52	F 0–49
<b>1 Class Learning Activities</b> Demonstrate the <b>understanding</b> of the subjects covered in classes and show active learning attitude	High	Significant		Moderate	Basic	Not even reaching marginal levels
<b>2 Assignments</b> Demonstrate the <b>ability</b> to answer questions on topics covered in the outline	High	Significant		Moderate	Basic	Not even reaching marginal levels
<b>3 Case Studies</b> Demonstrate the <b>understanding</b> of the subject and the arguments are <b>articulated</b> and <b>organized</b> in terms of verbal presentation and / or report writing	High	Significant		Moderate	Basic	Not even reaching marginal levels
<b>4 Mid-term test and Final examination</b> Demonstrate the <b>ability</b> to <b>identify</b> and <b>apply</b> appropriate concepts, methods and techniques	High	Significant		Moderate	Basic	Not even reaching marginal levels

## REQUIRED READINGS

Edward J. Blocher, David E. Stout, Paul E. Juras, Steen Smith, (2022), *“Cost Management: A strategic Emphasis”*, 9<sup>th</sup> ed., McGraw Hill (Ebook / Hardcopy)

## REFERENCES

1. Horngren, C.T., Datar, S.M & Rajan, M.V. (2021) *“Cost Accounting: A Managerial Emphasis”*, 17th ed., Prentice Hall
2. Drury, C., (2021), *Management and Cost Accounting*, 11<sup>th</sup> ed., South-Western Cengage Learning.
3. Garrison, R.H., Noreen E.W. and Brewer, P.C., (2021) *Managerial Accounting*, 17th ed., McGraw-Hill.



## **STUDENT FEEDBACK**

At the end of every semester, students are invited to provide feedback on the learning module and the teaching arrangement through questionnaires. Your feedback is valuable for instructors to enhance the module and its delivery for future students. The instructor and programme coordinators will consider all feedback and respond with actions formally in the annual programme review.

## **ACADEMIC INTEGRITY**

The Macao Polytechnic University requires students to have full commitment to academic integrity when engaging in research and academic activities. Violations of academic integrity, which include but are not limited to plagiarism, collusion, fabrication or falsification, repeated use of assignments and cheating in examinations, are considered as serious academic offenses and may lead to disciplinary actions. Students should read the relevant regulations and guidelines in the Student Handbook which is distributed upon the admission into the University, a copy of which can also be found at [www.mpu.edu.mo/student\\_handbook/](http://www.mpu.edu.mo/student_handbook/).