

City University of Hong Kong

**Information on a Course
offered by Department of Accountancy
with effect from Semester B in 2014/ 2015**

Part I

Course Title: Management Accounting Issues in Multinational Enterprises

Course Code: AC5720

Course Duration: 1 semester

Credit Units: 3

Level: P5

Medium of Instruction: English

Prerequisites: Nil

Precursors: Nil

Equivalent Courses: Nil

Exclusive Courses: Nil

Part II

Course Aims

This course aims to facilitate students acquiring:

1. core knowledge of various organizational structure and business strategies from an international perspective;
2. demonstration of ability to apply management accounting innovations to facilitate and achieve these business strategies;
3. core knowledge of cultural differences, business dynamics and professionalism for effective organizational communications.

Course Intended Learning Outcomes (CILOs)

Upon successful completion of this course, students should be able to:

No.	CILOs	Weighting (if applicable) (1 = most important, 2 = secondary importance, 3 = least important)	DEC-related dimension
1.	DEMONSTRATE reasonable level of knowledge and skills in different forms of business structures from both a domestic and an international perspective of a multinational corporation.	1	Attitude, and Ability
2.	DESCRIBE and EXPLAIN the impact of international dimensions including cultural difference on formulation of business strategies for multinational corporations.	1	Attitude, and Ability
3.	APPLY management accounting knowledge and skills to facilitate the formulation of business strategies from an international perspective.	1	Attitude, and Ability
4.	COMMUNICATE effectively in verbal, written and electronic formats.	1	Attitude, and Ability

Teaching and Learning Activities (TLAs)

(Indicative of likely activities and tasks designed to facilitate students' achievement of the CILOs. Final details will be provided to students in their first week of attendance in this course)

CILO No.	TLAs	Hours/week (if applicable)
CILO 1 CILO 2 CILO 3 CILO 4	<p><u>TLA1:</u> <u>Interactive lectures*</u> - to illustrate and explain important concepts; - to set the agenda and questions for class discussion. The discussion shall be supplemented with examples of hypothetical and real life situations. *DEC TLA element</p> <p><u>TLA2:</u> <u>In-class learning activities*</u> Students are engaged in in-class learning activities where students are provided managerial problems faced by top managers and required to solve these problems following the lecturer's guidance. *DEC TLA element</p>	

CILO No.	TLAs	Hours/week (if applicable)
	<p><u>TLA3:</u> <u>Real life case analyses*</u> are introduced at appropriate times to provide simulated experiences for students to familiarize with practical application of the knowledge and skills acquired in the course. *DEC TLA element</p> <p><u>TLA4:</u> <u>Group project*</u>: Students will complete a group project related to case studies that synthesize the business communication topics. *DEC TLA element</p>	

Assessment Tasks/Activities

(Indicative of likely activities and tasks designed to assess how well the students achieve the CILOs. Final details will be provided to students in their first week of attendance in this course)

CILO No.	Type of Assessment Tasks/Activities	Weighting (if applicable)	Remarks
CILO 1	AT1, AT2, AT3, AT4		
CILO 2			
CILO 3			
CILO 4			

Coursework: 70%

AT1 Test (20-30%): A 3-hour test to provide a mid-semester assessment of students' competence level of the topics. The format and level of difficulty of the test will be in line of the quality expectation of this course.

AT2 Class Learning Activities (10-20%)*: Students will be asked to attempt short problems either individually or in small groups during class, and to demonstrate the solutions to problems. Students will perform case analyses for life cases and demonstrate collective ability to identify problems of the cases and how these problems could be solved by proposed solutions. They will also be asked to give answers to the questions raised by course lecturer.
*DEC AT element

AT3 Group Project (25-35%)*: Students will be assigned a group project on case study. They will be required to submit a formal project report presenting the main issues and giving solutions to the case.
*DEC AT element

Examination: 30% (a 3-hour examination)

AT4 Examination (30%): A 3-hour examination to assess students' overall competence in the course materials and demonstration of ability to apply these competencies on questions and simulated cases.

Students are required to pass both coursework and examination components in order to pass the course.

Grading of Student Achievement: Also refer to Grading of Courses in the Academic Regulations for Taught Postgraduate Degrees.

CILO No.	Excellent (A+, A, A-)	Good (B+, B, B-)	Adequate (C+, C, C-)	Marginal (D)
CILO1	Demonstrate an excellent understanding of the different business structures and the management accounting tools from an international perspective.	Demonstrate a good understanding of the different business structures and the management accounting tools from an international perspective.	Demonstrate an adequate understanding of the different business structures and the management accounting tools from an international perspective.	Demonstrate basic understanding of the different business structures and the management accounting tools from an international perspective.
CILO2	Demonstrate an excellent understanding of the relevant international dimensions including cultural issues for the formulation of business strategies.	Demonstrate a good understanding of the relevant international dimensions including cultural issues for the formulation of business strategies.	Demonstrate an adequate understanding of the relevant international dimensions including cultural issues for the formulation of business strategies.	Demonstrate basic understanding of the relevant international dimensions including cultural issues for the formulation of business strategies.
CILO3	Able to demonstrate excellent ability to apply effective international management accounting skills in different business occasions.	Able to demonstrate good ability to apply effective international management accounting skills in different business occasions.	Able to demonstrate adequate ability to apply effective international management accounting skills in different business occasions.	Able to demonstrate basic ability to apply effective international management accounting skills in different business occasions.
CILO4	Demonstrate an excellent understanding of the subject and all the arguments are well	Demonstrate a good understanding of the subject and most of the	Demonstrate an adequate understanding of the subject and the main arguments	Demonstrate basic understanding of the subject and there is an attempt shown to explain

CILO No.	Excellent (A+, A, A-)	Good (B+, B, B-)	Adequate (C+, C, C-)	Marginal (D)
	articulated and organized in terms of verbal presentation and report writing skills.	arguments are sufficiently explained and properly organized in terms of verbal presentation and report writing skills.	are explained and organized in terms of verbal presentation and report writing skills.	and organize the relevant arguments in terms of verbal presentation and report writing skills.

Part III

Keyword Syllabus

International Business, Business Strategies, Management Control, Transfer Pricing, Decision under International Dimensions, Foreign Investment Project Analysis, Cross Boundary Budgeting and Control, Multi-dimensional Performance Evaluation.

Recommended Reading

Text(s)

1. O'Connor, N. G.: *Accounting for the Global Manager*, Latest edition, Prentice Hall.
2. Radebaugh L. and Gray S. J.: *International Accounting and Multinational Enterprises, Latest edition* (John Wiley & Sons)
3. Heeley, J. A. and Nersesian, R. L.: *Global Management Accounting: A Guide for Executives of International Corporations*, Latest edition (Quorum)
4. Shapiro, A. C.: *Multinational Financial Management*, Latest edition (Allyn and Bacon)

Online Resources

1. Canvas site of the course
2. Accounting, Organisations and Society
3. Harvard Business Review