

**City University of Hong Kong
Course Syllabus**

**offered by Department of Accountancy
with effect from Semester B 2015/16**

Part I Course Overview

Course Title: Management Accounting Issues in Multinational Enterprises

Course Code: AC5720

Course Duration: 1 semester

Credit Units: 3

Level: P5

Medium of Instruction: English

Medium of Assessment: English

Prerequisites:
(Course Code and Title) Nil

Precursors:
(Course Code and Title) Nil

Equivalent Courses:
(Course Code and Title) Nil

Exclusive Courses:
(Course Code and Title) Nil

Part II Course Details

1. Abstract

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.

2. Course Intended Learning Outcomes (CILOs)

(CILOs state what the student is expected to be able to do at the end of the course according to a given standard of performance.)

No.	CILOs	Weighting (if applicable)	Discovery-enriched curriculum related learning outcomes (please tick where appropriate)		
			A1	A2	A3
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.		✓	✓	
2.	DESCRIBE and EXPLAIN the impact of international dimensions including cultural difference on formulation of business strategies for multinational corporations.		✓	✓	
3.	APPLY management accounting knowledge and skills to facilitate the formulation of business strategies from an international perspective.		✓	✓	
4.	COMMUNICATE effectively in verbal, written and electronic formats.		✓	✓	
		100%			

A1: Attitude

Develop an attitude of discovery/innovation/creativity, as demonstrated by students possessing a strong sense of curiosity, asking questions actively, challenging assumptions or engaging in inquiry together with teachers.

A2: Ability

Develop the ability/skill needed to discover/innovate/create, as demonstrated by students possessing critical thinking skills to assess ideas, acquiring research skills, synthesizing knowledge across disciplines or applying academic knowledge to self-life problems.

A3: Accomplishments

Demonstrate accomplishment of discovery/innovation/creativity through producing /constructing creative works/new artefacts, effective solutions to real-life problems or new processes.

3. Teaching and Learning Activities (TLAs)

(TLAs designed to facilitate students' achievement of the CILOs.)

TLA	Brief Description	CILO No.						Hours/week (if applicable)
		1	2	3	4			
Interactive lectures [#]	Illustrate and explain important concepts and set the agenda and questions for class discussion. The discussion shall be supplemented with examples of hypothetical and real life situations.	✓	✓	✓	✓			
In-class learning activities [#]	Engage students with in-class learning activities provided students with managerial problems faced by top managers and utilize class material to identify issues and solutions.	✓	✓	✓	✓			
Real life case analyses [#]	Examples 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.	✓	✓	✓	✓			
Group project [#]	Students will complete a group project related to case studies that synthesize the business communication topics.	✓	✓	✓	✓			

[#] DEC TLA element

4. Assessment Tasks/Activities (ATs)

(ATs are designed to assess how well the students achieve the CILOs.)

Assessment Tasks/Activities	CILO No.						Weighting	Remarks
	1	2	3	4				
Continuous Assessment: 70%								
Test	✓	✓	✓	✓			20-30%	
Class Learning Activities [#]	✓	✓	✓	✓			10-20%	
Group Project [#]	✓	✓	✓	✓			25-35%	
Examination: 30% (duration: 3 hours)								
Final Examination	✓	✓	✓	✓			30%	
							100%	

[#] DEC AT element

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

5. Assessment Rubrics

(Grading of student achievements is based on student performance in assessment tasks/activities with the following rubrics.)

	Assessment Task	Criterion	Excellent (A+, A, A-)	Good (B+, B, B-)	Adequate (C+, C, C-)	Marginal (D)	Failure (F)
1.	Test and Final Examination	Demonstrate an understanding of the different business structures and the management accounting tools from an international perspective: including cultural issues	High	Significant	Moderate	Basic	Not even reaching marginal level
2.	Group Project	Demonstrate an excellent understanding of the subject and all the arguments are well articulated and organized in terms of verbal presentation and report writing skills.	High	Significant	Moderate	Basic	Not even reaching marginal level

Part III Other Information (more details can be provided separately in the teaching plan)

1. Keyword Syllabus

(An indication of the key topics of the course.)

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.

2. Reading List

2.1 Compulsory Readings

(Compulsory readings can include books, book chapters, or journal/magazine articles. There are also collections of e-books, e-journals available from the CityU Library.)

1.	Canvas site for the course.
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2.2 Additional Readings

(Additional references for students to learn to expand their knowledge about the subject.)

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)