

AC5720: MANAGEMENT ACCOUNTING ISSUES IN MULTINATIONAL ENTERPRISES

Effective Term

Semester A 2025/26

Part I Course Overview

Course Title

Management Accounting Issues in Multinational Enterprises

Subject Code

AC - Accountancy

Course Number

5720

Academic Unit

Accountancy (AC)

College/School

College of Business (CB)

Course Duration

One Semester

Credit Units

3

Level

P5, P6 - Postgraduate Degree

Medium of Instruction

English

Medium of Assessment

English

Prerequisites

Nil

Precursors

Nil

Equivalent Courses

Nil

Exclusive Courses

Nil

Part II Course Details

Abstract

This course aims to facilitate students:

- acquiring core knowledge of management accounting issues;
- developing abilities to apply management accounting innovations to facilitate and achieve business strategies;
- acquiring core knowledge of cultural differences, business dynamics and professionalism from an international perspective.

Course Intended Learning Outcomes (CILOs)

CILOs	Weighting (if app.)	DEC-A1	DEC-A2	DEC-A3
1 DEMONSTRATE reasonable level of knowledge and skills of core concepts and theories of management accounting		x	x	
2 APPLY management accounting knowledge and skills to facilitate the formulation of business strategies and to solve business problems		x	x	
3 DESCRIBE and EXPLAIN the impact of international dimensions including cultural difference of management issues in multinational corporations		x	x	
4 DEMONSTRATE the ability to communicate effectively in verbal, written and electronic formats.		x	x	

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 real-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.

Learning and Teaching Activities (LTAs)

LTAs	Brief Description	CILO No.	Hours/week (if applicable)
1 Interactive lectures#	Students will engage in interactive lectures that 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.	1, 2, 3, 4	

2	In-class learning activities#	Students will participate in in-class learning activities that provide them with managerial problems faced by top managers and utilize class material to identify issues and solutions.	1, 2, 3, 4	
3	Real life case analyses#	Students will engage in real life case analysis, where 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.	1, 2, 3, 4	
4	Group project#	Students will complete a group project related to case studies that synthesize the business communication topics.	1, 2, 3, 4	

Additional Information for LTAs

DEC LTA element

Assessment Tasks / Activities (ATs)

	ATs	CILO No.	Weighting (%)	Remarks ("- " for nil entry)	Allow Use of GenAI?
1	Class Learning Activities#: - Engage in class discussion and activities; - Real life case analyses	1, 2, 3, 4	15	Students are permitted to use Generative AI tools for information searching; however, they are strictly prohibited from using AI to write any part of their assessment reports.	Yes
2	Group Project#: - Complete a comprehensive project on the group basis; - Present in class	1, 2, 3, 4	35	Students are required to properly acknowledge the use of GenAI tools, and provide explanation of why the piece of response from the GenAI tool is adopted.	Yes

Continuous Assessment (%)

50

Examination (%)

50

Examination Duration (Hours)

3

Additional Information for ATs

DEC AT element

Final Examination[Open-book examination]:

Answer essay questions and provide recommendation for mini case studies utilizing concepts from classes and readings.

Students are required to pass both coursework and examination components to guarantee to pass the course. Failing either component may lead to failure in the course. The passing mark is generally 50.

Assessment Rubrics (AR)

Assessment Task

Final Examination (for students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter)

Criterion

Demonstrate an understanding of the subjects covered in classes and show active learning attitude.

Excellent

(A+, A, A-) High

Good

(B+, B, B-) Significant

Fair

(C+, C, C-) Moderate

Marginal

(D) Basic

Failure

(F) Not even reaching marginal levels

Assessment Task

Group Project (for students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter)

Criterion

Demonstrate an understanding of the subject and all the arguments are well articulated and organized in terms of verbal presentation and report writing skills.

Excellent

(A+, A, A-) High

Good

(B+, B, B-) Significant

Fair

(C+, C, C-) Moderate

Marginal

(D) Basic

Failure

(F) Not even reaching marginal levels

Assessment Task

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Failure

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Assessment Task

Final Examination (for students admitted from Semester A 2022/23 to Summer Term 2024)

Criterion

Demonstrate an understandings of the subjects covered in classes and show active learning attitude.

Excellent

(A+, A, A-) High

Good

(B+, B) Significant

Marginal

(B-, C+, C) Basic

Failure

(F) Not even reaching marginal level

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Part III Other Information

Keyword Syllabus

Cost Accounting, Costing Process and Analysis, Activity-Based Costing, Management Control System and Multinational Consideration, Performance Measurement and Transfer Pricing, Decision Making, Pricing Decisions, Budgeting and Control, Standard Costing and Variance Analysis, Performance Evaluation and Compensation Design, Business Strategies and Balanced Scorecard.

Reading List

Compulsory Readings

Title	
1	Canvas site for the course.

Additional Readings

Title	
1	Horngren, Datar, and Rajan, Cost Accounting: A Managerial Emphasis. 15th Edition. Pearson 2014.
2	Heeley, J. A. and Nersesian, R. L.: Global Management Accounting: A Guide for Executives of International Corporations, 6th edition
3	McNair-Connolly, C.J. and K.A. Merchant (2017). Management Accounting: An Integrative Approach. Montvale, NJ: Institute of Management Accountants.