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| <p>Course #: Accounting 3300-01 Course Title: Cost Accounting Credit Hours: 3 semester hours Meeting time: Tu, Th 10:30 am to 11:45 am Location: Hazy 242 Term: Spring 2013</p> | <p>Prof.: Derrick Esplin, CPA, CMA, MAcc Office: Room 127, Udvar-Hazy Business Bldg. Phone: 435-652-7926 / 435-619-4460 (cell) Email: derrickesplin@dixie.edu Office Hours: M,W, F 9:00 am – 11:00 am and by appointment</p> |
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A. CLASS HOURS

Accounting 3300 meets twice a week, on Tuesday and Thursday, from 10:30 A.M. to 11:45 A.M in room # 242 of the Hazy Building. These periods will be devoted to introductory lectures of new material and review of homework problems. Reading the text is crucial for understanding the concepts presented in this course. You are asked to read the chapters that will be discussed in class **prior** to the class discussions. These class discussions assume that you are well prepared to discuss the topics of the day. You will be randomly called on in class to provide valuable input to the class discussion.

B. TEXT

Gleim CMA Part 1 (16th Edition). The cost is \$100 for the book (normally \$144.95) if ordered at www.gleim.com under Dixie State's test site license. The book order will also include a Test Prep Software Download that you'll need for the course.

C. COURSE DESCRIPTION

Required of students pursuing a degree or emphasis in Accounting. Covers the analysis of costs in a business organization for both internal and external use by management. Includes job order and product costing, standard variances analysis, profit performance analysis, labor costing, cost-volume-profit analysis, budgeting and capital building. Course fee required. Prerequisites: ACCT 2020 AND Advanced Standing. 3 Credit hours.

D. COURSE OBJECTIVES

We will be covering ten chapters during the class, with a specific emphasis on the material that is tested on the Certified Management Accountant (CMA) Exam per the Institute of Certified Management Accountants (ICMA) CMA Content Specification Overview Guide. The idea being that a student could take and pass part one of the CMA exam after successfully completing this course. In addition, students successfully completing this course will be able to:

1. Demonstrate basic knowledge of cost accounting concepts.
2. Estimate inventory values using different methods.

3. Compute variances and demonstrate understanding of their meanings.
4. Apply both process costing and job costing methods in product costing.
5. Measure and manage customer profitability.
6. Use performance measurement systems including balanced scorecard and economic value added.
7. Understand pricing decisions and cost management.
8. Measure cost behavior.

E. EXAMINATIONS

Five chapter examinations and one comprehensive final will be given in Cost Accounting 3300. **Except under very unusual circumstances, no late exams will be allowed!** The first five exams will be on the material covered after each two study units and the comprehensive final exam will be held during finals week.

F. HOMEWORK

Homework will be assigned (and completed) via Gleim's Test Prep Software. Students should strive to complete the homework at a 72% proficiency (this is the amount needed to pass each section of the CMA exam). Students need to complete each homework assignment at a 50% proficiency in order to receive full-credit on the homework.

G. GRADING

Grading is not on a curve. Your grade will be based on the percentage of total points earned.

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| 1. | 5 CHAPTER EXAMS | | 50% |
| 2. | COMPREHENSIVE FINAL EXAM | | 20% |
| 3. | HOMEWORK | 25% | |
| 4. | CLASS PARTICIPATION | | <u>5%</u> |
| | TOTAL | | 100% |

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|----|---------------|----|--------------|
| A | 93.0 – 100.0% | C | 73.0 – 76.9% |
| A- | 90.0 – 92.9% | C- | 70.0 – 72.9% |
| B+ | 87.0 – 89.9% | D+ | 67.0 – 69.9% |
| B | 83.0 – 86.9% | D | 63.0 – 66.9% |
| B- | 80.0 – 82.9% | D- | 60.0 – 62.9% |
| C+ | 77.0 – 79.9% | F | BELOW 60% |

Disability Statement:

Students with medical, psychological, learning or other disabilities desiring reasonable academic adjustment, accommodations, or auxiliary aids to be successful in this class will need to contact the DISABILITY RESOURCE CENTER Coordinator (Baako Wahabu) for eligibility determination. Proper documentation of impairment is required in order to receive services or accommodations. DRC is located at the ground floor of the Financial Aid Office. Visit or call 652-7516 to schedule appointment to discuss the process. DRC Coordinator determines eligibility for and authorizes the provision of services.

DMAIL Statement

Important class and college information will be sent to your Dmail email account. This information includes your DSC bill, financial aid/scholarship notices, notification of dropped classes, reminders of important dates and events, and other information critical to your success in this class and DSC. All DSC students are automatically assigned a Dmail email account. If you don't know your user name and password, go to www.dixie.edu choose MyDSC & Logins and then Login to Student-Mail. And follow the instructions. You will be held responsible for information sent to your Dmail email. So please check it often.

DSC Policy Links:

Reference to “Policy for Absences Related to College Functions”:

<http://www.dixie.edu/humanres/policy/sec5/523.html>

Disruptive behavior policy/ classroom expectations:

<http://www.dixie.edu/humanres/policysec3/334.html>

Academic dishonesty/ Academic Integrity policy:

<http://www.dixie.edu/humanres/policysec3/334.html>

RESOURCES:

Available Resources: Library, Computer Lab, Testing Center and Tutoring Center statements and links (as appropriate):

Library – <http://library.dixie.edu>

Computer Labs – located in the basement of the library. The Smith Computer Center, and the Hazy Building, room 200.

Testing Center – <http://new.dixie.edu/testing>

Tutoring Center – <http://dsc.dixie.edu/tutoring/>

SEE NEXT PAGE FOR SCHEDULE & ASSIGNMENTS

| ACCOUNTING 3300 - COST ACCOUNTING SCHEDULE OF ASSIGNMENTS AND READINGS | | |
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| DAY | DATE | CLASS |
| TUES | JAN 8 | Introduction |
| THURS | JAN 10 | Study Unit (SU) 1: Ethics for Management Accountants |
| TUES | JAN 15 | SU 1: Ethics for Management Accountants |
| THURS | JAN 17 | SU 2: Cost Accumulation Systems |
| TUES | JAN 22 | SU 2: Cost Accumulation Systems |
| THURS | JAN 24 | Exam on SU 1 & 2 |
| TUES | JAN 29 | SU 3: Cost Allocation Techniques |
| THURS | JAN 31 | SU 3: Cost Allocation Techniques |
| TUES | FEB 5 | SU 3: Cost Allocation Techniques |
| THURS | FEB 7 | SU 4: Operational Efficiency and Business Process Performance |
| TUES | FEB 12 | SU 4: Operational Efficiency and Business Process Performance |
| THURS | FEB 14 | Exam on SU 3 & 4 |
| TUES | FEB 19 | SU 5: Budgeting Concepts and Forecasting Techniques |
| THURS | FEB 21 | SU 5: Budgeting Concepts and Forecasting Techniques |
| TUES | FEB 26 | SU 5: Budgeting Concepts and Forecasting Techniques |
| THURS | FEB 28 | SU 6: Budget Methodologies and Budget Preparation |
| TUES | MAR 5 | SU 6: Budget Methodologies and Budget Preparation |
| THURS | MAR 7 | Exam on SU 5 & 6 |
| TUES | MAR 12 | Spring Break - No School |
| THURS | MAR 14 | Spring Break - No School |
| TUES | MAR 19 | SU 7: Cost and Variance Measures |
| THURS | MAR 21 | SU 7: Cost and Variance Measures |
| TUES | MAR 26 | SU 7: Cost and Variance Measures |
| THURS | MAR 28 | SU 8: Responsibility Accounting and Performance Measures |
| TUES | APR 2 | SU 8: Responsibility Accounting and Performance Measures |
| THURS | APR 4 | SU 8: Responsibility Accounting and Performance Measures |
| TUES | APR 9 | Exam on SU 7 & 8 |
| THURS | APR 11 | SU 9: Internal Controls - Risk and Procedures for Control |
| TUES | APR 16 | SU 9: Internal Controls - Risk and Procedures for Control |
| THURS | APR 18 | SU 10: Internal Controls - Internal Auditing and System Controls |
| TUES | APR 23 | SU 10: Internal Controls - Internal Auditing and System Controls |
| THURS | APR 25 | Exam on SU 9 & 10 |
| TUES | APR 30 | No class - Finals Week |
| THURS | MAY 2 | Comprehensive Final 9:30 - 11:30 |

This schedule is subject to change.