



Udvar-Hazy School of Business  
Accounting Department  
225 South 700 East  
St. George, UT 84770

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 2014	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 9:00 am – 11:00 am T, Th noon – 1 pm and by appointment
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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 (16<sup>th</sup> Edition). The cost is \$100 for the book (normally \$144.95) if ordered at [www.gleim.com](http://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. LEARNING OUTCOMES

#### Mission

*The mission of the Udvar-Hazy School of Business is to prepare students for successful employment, advanced learning and service to community. We are committed to providing an environment that embraces experiential learning, stimulates academic excellence and incorporates ethical considerations.*

#### Goals

1. Provide students with accounting and core business knowledge and skills that enable attainment of advanced accounting degrees and success in a rapidly changing, competitive professional environment. (Core Theme One – A Culture of Learning)

2. Develop students' awareness of and analytical and decision-making skills regarding business ethical issues. (Core Theme Two – A Culture of Values)
3. Establish partnerships with the community and alumni to provide an education that responds to local and industry needs and affords valuable, applied learning opportunities and community engagement. (Core Theme Three – A Culture of Community)
4. Employ highly qualified faculty members who foster open, innovative, analytical, and student-focused learning environments. Support academically and professionally active faculty who model continuous improvement in their practice and service. (Core Theme One – A Culture of Learning)

### Accounting Department - Student Learning Outcomes

Accounting professionals are looked upon as trusted business advisors and must develop and maintain high standards of professionalism, ethics, and technical competency. Irrespective of the interest area in which the individual works, be it accounting and bookkeeping, auditing, tax, or consultation, accountants are expected to be able to: **identify** relevant issues; **gather** information related to those issues; **compile and synthesize** that information into a format useful for its intended users; and **communicate or report** the results in an effective and reliable manner. Therefore, it is important that we as educators instill those competencies into our students. Upon completion of an accounting degree at Dixie State University, students will demonstrate the ability to:

1. **Identify:** identify accounting, tax, auditing and ethical issues in structured and unstructured fact-based situations.
2. **Gather:** perform research using the professional body of knowledge in the accounting discipline.
3. **Compile/Synthesize:** use a range of techniques to perform analysis, synthesize information and draw conclusions.
4. **Communicate/Report:** communicate effectively in quantitative and qualitative terms through writing and speaking.

### E. 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 (I)
2. Estimate inventory values using different methods (I, G, CS)
3. Compute variances and demonstrate understanding of their meanings (I, G, CS, CR)
4. Apply both process costing and job costing methods in product costing (I, G, CS, CR)

5. Measure and manage customer profitability (I, G, CS, CR)
6. Use performance measurement systems including balanced scorecard and economic value added (CS, CR)
7. Understand pricing decisions and cost management (I, G, CS, CR)
8. Measure cost behavior (I, G, CS, CR)

## F. 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.

## G. 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.

In addition to the homework explained above, students will also be required to make 10 note cards (3 x 5 card - filled out front and back) for each study unit. The note cards will greatly aid in the learning process and will be due for every two study units on the day of the exam. The note cards should be kept all semester (and beyond if you plan on taking the CMA exam) and will be a tremendous help when studying for the comprehensive final and the actual CMA exam.

## H. GRADING

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

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

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%



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Go to this link - <http://www.dixie.edu/reg/syllabus/> - for comprehensive information on the Semester Dates, the Final Exam Schedule, University resources such as the library, Disability Resource Center, IT Student Help Desk, Online Writing Lab, Testing Center, Tutoring Center, and Writing Center. In addition, please review DSU policies and statements with regards to Academic Integrity, Disruptive Behavior and Absences related to university functions.

*If you are a student with a medical, psychological, or learning disability or think you might have a disability and would like accommodations, contact the Disability Resource Center (652-7516) in the North Plaza. The Disability Resource Center (<http://dixie.edu/drcenter/>) will determine eligibility of the student requesting special services and determine the appropriate accommodations related to their disability.*

**SEE NEXT PAGE FOR SCHEDULE & ASSIGNMENTS**

<b>ACCOUNTING 3300 - COST ACCOUNTING SCHEDULE OF ASSIGNMENTS AND READINGS</b>		
<b>DAY</b>	<b>DATE</b>	<b>CLASS</b>
TUES	JAN 7	Introduction
THURS	JAN 9	Study Unit (SU) 1: Ethics for Management Accountants
TUES	JAN 14	SU 1: Ethics for Management Accountants
THURS	JAN 16	SU 2: Cost Accumulation Systems
TUES	JAN 21	SU 2: Cost Accumulation Systems
THURS	JAN 23	<b>Exam on SU 1 &amp; 2</b>
TUES	JAN 28	SU 3: Cost Allocation Techniques
THURS	JAN 30	SU 3: Cost Allocation Techniques
TUES	FEB 4	SU 3: Cost Allocation Techniques
THURS	FEB 6	SU 4: Operational Efficiency and Business Process Performance
TUES	FEB 11	SU 4: Operational Efficiency and Business Process Performance
THURS	FEB 13	<b>Exam on SU 3 &amp; 4</b>
TUES	FEB 18	SU 5: Budgeting Concepts and Forecasting Techniques
THURS	FEB 20	SU 5: Budgeting Concepts and Forecasting Techniques
TUES	FEB 25	SU 5: Budgeting Concepts and Forecasting Techniques
THURS	FEB 27	SU 6: Budget Methodologies and Budget Preparation
TUES	MAR 4	SU 6: Budget Methodologies and Budget Preparation
THURS	MAR 6	<b>Exam on SU 5 &amp; 6</b>
TUES	MAR 11	Spring Break - No School
THURS	MAR 13	Spring Break - No School
TUES	MAR 18	SU 7: Cost and Variance Measures
THURS	MAR 20	SU 7: Cost and Variance Measures
TUES	MAR 25	SU 7: Cost and Variance Measures
THURS	MAR 27	SU 8: Responsibility Accounting and Performance Measures
TUES	APR 1	SU 8: Responsibility Accounting and Performance Measures
THURS	APR 3	SU 8: Responsibility Accounting and Performance Measures
TUES	APR 8	<b>Exam on SU 7 &amp; 8</b>
THURS	APR 10	SU 9: Internal Controls - Risk and Procedures for Control
TUES	APR 15	SU 9: Internal Controls - Risk and Procedures for Control
THURS	APR 17	SU 10: Internal Controls - Internal Auditing and System Controls
TUES	APR 22	SU 10: Internal Controls - Internal Auditing and System Controls
THURS	APR 24	<b>Exam on SU 9 &amp; 10</b>
TUES	APR 29	No class - Finals Week
THURS	MAY 1	<b>Comprehensive Final 9:30 - 11:30</b>

**This schedule is subject to change.**