



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

Course #: Accounting 3300-02	Prof.: Derrick Esplin, CPA, CMA, MAcc
Course Title: Cost Accounting	Office: Room 127, Udvar-Hazy Business Bldg.
Credit Hours: 3 semester hours	Phone: 435-652-7926 / 435-619-4460 (cell)
Meeting time: M,W,F 10:00 am to 10:50 am	Email: derrickesplin@dixie.edu
Location: Hazy 229	Office Hours: M,W, F 9:00 am – 10:00 am
Term: Fall 2014	T, Th noon – 1 pm and by appointment

A. CLASS HOURS

Accounting 3300 meets three times a week, on Monday, Wednesday and Friday from 10:00 A.M. to 10:50 A.M in room # 229 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. 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.

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%



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.

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

DAY	DATE	CLASS
MON	AUG 25	Introduction
WED	AUG 27	Study Unit (SU) 1: Ethics for Management Accountants
FRI	AUG 29	SU 1: Ethics for Management Accountants
MON	SEP 1	No School - Labor Day
WED	SEP 3	SU 1: Ethics for Management Accountants
FRI	SEP 5	SU 2: Cost Accumulation Systems
MON	SEP 8	SU 2: Cost Accumulation Systems
WED	SEP 10	SU 2: Cost Accumulation Systems
FRI	SEP 12	SU 2: Cost Accumulation Systems
MON	SEP 15	SU 2: Cost Accumulation Systems
WED	SEP 17	Exam on SU 1 & 2
FRI	SEP 19	SU 3: Cost Allocation Techniques
MON	SEP 22	SU 3: Cost Allocation Techniques
WED	SEP 24	SU 3: Cost Allocation Techniques
FRI	SEP 26	SU 3: Cost Allocation Techniques
MON	SEP 29	SU 4: Operational Efficiency and Business Process Performance
WED	OCT 1	SU 4: Operational Efficiency and Business Process Performance
FRI	OCT 3	SU 4: Operational Efficiency and Business Process Performance
MON	OCT 6	Exam on SU 3 & 4
WED	OCT 8	SU 5: Budgeting Concepts and Forecasting Techniques
FRI	OCT 10	SU 5: Budgeting Concepts and Forecasting Techniques
MON	OCT 13	SU 5: Budgeting Concepts and Forecasting Techniques
WED	OCT 15	SU 5: Budgeting Concepts and Forecasting Techniques
FRI	OCT 17	No School - Fall Break
MON	OCT 20	SU 6: Budget Methodologies and Budget Preparation
WED	OCT 22	SU 6: Budget Methodologies and Budget Preparation
FRI	OCT 24	SU 6: Budget Methodologies and Budget Preparation
MON	OCT 27	SU 6: Budget Methodologies and Budget Preparation
WED	OCT 29	Exam on SU 5 & 6
FRI	OCT 31	SU 7: Cost and Variance Measures
MON	NOV 3	SU 7: Cost and Variance Measures
WED	NOV 5	SU 7: Cost and Variance Measures
FRI	NOV 7	SU 7: Cost and Variance Measures
MON	NOV 10	SU 7: Cost and Variance Measures
WED	NOV 12	SU 7: Cost and Variance Measures
FRI	NOV 14	SU 8: Responsibility Accounting and Performance Measures
MON	NOV 17	SU 8: Responsibility Accounting and Performance Measures
WED	NOV 19	SU 8: Responsibility Accounting and Performance Measures
FRI	NOV 21	SU 8: Responsibility Accounting and Performance Measures
MON	NOV 24	Exam on SU 7 & 8
WED	NOV 26	No School - Thanksgiving Break
FRI	NOV 28	No School - Thanksgiving Break
MON	DEC 1	SU 9: Internal Controls - Risk and Procedures for Control
WED	DEC 3	SU 9: Internal Controls - Risk and Procedures for Control
FRI	DEC 5	SU 9: Internal Controls - Risk and Procedures for Control
MON	DEC 8	SU 10: Internal Controls - Internal Auditing and System Controls
WED	DEC 10	SU 10: Internal Controls - Internal Auditing and System Controls
FRI	DEC 12	Exam on SU 9 & 10
WED	DEC 17	Comprehensive Final 11:00 - 1:00

Problems assigned are due the following class period.

This schedule is subject to change.