

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 2012	Adj. 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
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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

Cost Accounting: A Managerial Emphasis – 14th Edition – Horngren, Datar and Rajan

C. COURSE DESCRIPTION

This course is designed to cover the analysis of costs in a business organization for both internal and external use by management. Topics include: product costing, standard and activity-based variance of analysis, profit performance analysis, pricing, cost-volume-profit analysis and budgeting. Prerequisites: ACCT 2020 and advanced standing in the business baccalaureate program.

D. COURSE OBJECTIVES

We will be covering twenty 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. 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

Four examinations are given in Cost Accounting 3300. All exams, with the exception of the final, will be taken in the Testing Center on the scheduled days. **Except under very unusual circumstances, no late exams will be allowed!**

F. HOMEWORK

Homework is to be typed using a word processor or spreadsheet application. Homework will be randomly called for and points assigned. We will correct homework each day so as to give instant feedback. Preparation and review of homework will be most beneficial as students prepare for quizzes and exams. Reading the text is crucial for understanding the concepts presented in this course. You are required 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 topic(s) of the day. You will be randomly called on in class to provide valuable input to the class discussion.

G. GRADING

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

1.	EXAMS	80%
2.	HOMEWORK*	<u>20%</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%

***Homework will not be graded on its accuracy. It will be graded on the effort made. If you could do all the homework correctly, you would not need the course.**

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**

DAY	DATE	CLASS
TUES	JAN 10	Introduction
THURS	JAN 12	Ch 2, E 2-16, 2-17, 2-25, 2-29
TUES	JAN 17	Ch 2 (Ch 2 HW Due), Start Ch 3, E 3-17, 3-19, 3-24, 3-28, 3-31
THURS	JAN 19	Ch 3 (Ch 3 HW Due), Start Ch 4
TUES	JAN 24	Ch 4, E 4-16, 4-19, 4-21, 4-27, 4-32
THURS	JAN 26	Ch 4 (Ch 4 HW Due), Start Ch 5, E 5-17, 5-21, 5-25, 5-38
TUES	JAN 31	Ch 5 (Ch 5 HW Due), Start Ch 6
THURS	FEB 2	Ch 6 (Ch 6 HW Due). Exam - Ch. 2 - 6 at TC (closes 2/7)
TUES	FEB 7	Ch 7, E 7-18, 7-21, 7-22, 7-23, 7-30
THURS	FEB 9	Ch 7 (Ch 7 HW Due), Start Ch 8
TUES	FEB 14	Ch 8, E 8-16, 8-17, 8-21, 8-27, 8-34
THURS	FEB 16	Ch 8 (Ch 8 HW Due), Start Ch 9, E 9-16, 9-21, 9-22, 9-36
TUES	FEB 21	Ch 9 (Ch 9 HW Due), Start Ch 10
THURS	FEB 23	Ch 10, E 10-17, 10-18, 10-21, 10-26, 10-31
TUES	FEB 28	Ch 10 (Ch 10 HW Due), Start Ch 11, E 11-19, 11-20, 11-23, 11-29
THURS	MAR 1	Ch 11 (Ch 11 HW Due). Exam - Ch. 7 - 11 at TC (closes 3/6)
TUES	MAR 6	Ch 12, E 12-16, 12-18, 12-22, 12-25, 12-32
THURS	MAR 8	Ch 12 (Ch 12 HW Due), Start Ch 13 E 13-22, 13-23, 13-24, 13-25
TUES	MAR 13	NO CLASS - SPRING BREAK
THURS	MAR 15	NO CLASS - SPRING BREAK
TUES	MAR 20	Ch 13 (Ch 13 HW Due), Start Ch 14, E 14-19, 14-20, 14-35
THURS	MAR 22	Ch 14 (Ch 14 HW Due), Start Ch 15
TUES	MAR 27	Ch 15, E 15-25, 15-26, 15-29, 15-32
THURS	MAR 29	Ch 15 (Ch 15 HW Due), Start Ch 16, E 16-16, 16-17, 16-23, 16-32
TUES	APR 3	Ch 16 (Ch 16 HW Due). Exam - Ch. 12 - 16 at TC (closes 4/8)
THURS	APR 5	Ch 17, E 17-21, 17-22, 17-24, 17-35, 17-36
TUES	APR 10	Ch 17 (Ch 17 HW Due), Ch 19, E 19-17, 19-18, 19-21, 19-24, 19-26
THURS	APR 12	Ch 19 (Ch 19 HW Due), Start Ch 20, E 20-16, 20-22, 20-24, 20-30
TUES	APR 17	Ch 20 (Ch 20 HW Due), Start Ch 21
THURS	APR 19	Ch 21, E 21-18, 21-22, 21-29, 21-33
TUES	APR 24	Ch 21 (Ch 21 HW Due), Start Ch 23, E 23-18, 23-22, 23-25, 23-27
THURS	APR 26	Ch 23 (Ch 23 HW Due)

Final Exam Week - May 1st - May 4th, **Exam Chapters 17, 19, 20, 21 & 23**. Final Exam will be done in class during the allocated time as set by the college's final exam schedule.