

<p>Course #: ACCT 3300-01 Course Title: Cost Accounting Credit Hours: 3 semester hours Meeting time: TR, 10:30 am to 11:45 am Location: Hazy 230 Term: Fall 2011</p>	<p>Asst. Prof.: Nate Staheli, CPA, MAcc Office: Room 127, Udvar-Hazy Business Bldg. Phone: 435-879-4336 / 435-632-8138 (cell) Email: nstaheli@dixie.edu Office Hours: TWR 9:00-10:30 TR 12:00-1:00 and by appointment</p>
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REQUIRED TEXT:

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

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.

COURSE OBJECTIVES: *Students successfully completing this course will be able to:*

- (1) Demonstrate basic knowledge of cost accounting concepts.
- (2) Define the five step decision making process.
- (3) Estimate inventory values using different methods.
- (4) Compute variances and demonstrate understanding of their meanings.
- (5) Apply both process costing and job costing methods in product costing.
- (6) Measure and manage customer profitability.
- (7) Use performance measurement systems including balanced scorecard and economic value added.
- (8) Understand pricing decisions and cost management.
- (9) Measure cost behavior.

TEXT READING:

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. **Pop quizzes may be given from time to time to assure that the reading assignments are being completed!**

LECTURES/DISCUSSIONS:

Lectures and discussions will be offered for each chapter assigned in the “Schedule & Assignments” section of the syllabus. The lectures and discussions serve to review the subject matter briefly and to bring real-time application and experience into the class. The goal is to extend the class beyond the reading and into the current profession. **Lectures will evolve into discussions and your participation is required!**

TEAM RESEARCH PAPER and PRESENTATION (See Team Work Rules):

One major research paper and presentation will be completed in teams of two. Teams will be allowed to choose, from a list provided by the professor, a specific research topic, on a first come first serve basis. Each team will be assigned a specific class period with which to formally present their subject. Additional instructions will be provided when the research topics are discussed in class. Both team members must be fully involved in both the preparation and presentation process. The formal presentation should be designed for a 30 to 35 minute appearance. All appearances must be presented to the class during the assigned class period to receive credit. In addition, a research paper will be submitted to the instructor prior to the class presentation. Format, organization, accuracy, and completeness are all considered during the grading process. **Your attendance at ALL of the presentations is required** to receive full credit in this area!

HOMEWORK ASSIGNMENTS (See Team Work Rules):

Homework assignments are an important element of understanding complex Financial Accounting concepts. As such, this class will require a significant number of homework assignments to be completed. All homework assignments will be handed in during class on the date assigned as listed on the "Schedule & Assignments" section of the syllabus. **Group work is strongly encouraged on homework and will be mandatory on several assignments.** Homework assignments are self-graded during the class review to assist in the learning process. The self-grading will be carefully reviewed to determine if all errors or omissions were noted. Additional points **WILL** be deducted for missed errors and/or omissions. **Credit is only available** if the homework assignment is **turned in before or during class** on the due date. **Late homework assignments will receive NO credit!** All homework assignments must be computer generated and **hand-written assignments will NOT be accepted.** Layout, organization and neatness are strongly considered during the grading process.

EXAMS:

Three exams are scheduled during this semester. Portions of each exam will be taken in the classroom on the scheduled date. Students will not be allowed to leave anytime during the exam period. A take-home portion will also be part of the exam process. The **in-class portion will be closed book, closed notes and individual effort.** The **take-home portion will be open book, open notes BUT individual effort.** Any form of cheating may result in a Failing grade for the course. **No early or late Exams will be allowed!**

PARTICIPATION/PROFESSIONALISM/CLASS ATTENDANCE:

This is your education. Take ownership of your investment in this class by contributing in a positive manner in class discussions and lectures. Participation shows the instructor your concern for the subject matter and will directly affect your overall grade in this class. **Disruptive or disrespectful behavior will cause students to lose all participation points.** If a student does not show respect, maturity and professionalism in the classroom environment, he or she will most likely struggle in a post-academic environment. In addition, students who are tardy, inattentive, experience excessive absences, or allow their cell phones to disrupt the class will suffer in this area.

ACADEMIC INTEGRITY:

The Accounting profession is well known for a reputation of honesty, integrity, and high ethical standards. As a result, scholastic dishonesty will not be tolerated and will be prosecuted to the fullest extent. Students are expected to have read and understand the current issue of the student handbook (published by Student Services) regarding student responsibilities and rights, and the intellectual property policy, for information and procedures about what constitutes acceptable on-campus behavior (See DSC Policy Links listed below).

TEAM WORK RULES:

The primary purpose of requiring team work assignments is to develop and enhance research, writing, and presentation skills, while working in a small group environment. As a result, when group work is mandatory for assignments, these assignment requirements may NOT be split between team members. Teams may use any research source available, including the text or any other written or web resources to complete any of the assignments. Any form of plagiarism or using the work of any other team is prohibited. **Not following these rules is considered cheating and may result in a Failing grade for the course!**

GRADING:

Grading is not on a curve. Your grade will be based on the scale listed below. **There are NO grade improvement projects available in this class!**

Exams	35%	A	93.0 - 100%	C	73.0 - 76.9%
Homework Assignments	40%	A-	89.0 - 92.9%	C-	70.0 - 72.9%
Research Paper/Presentation	15%	B+	86.0 - 88.9%	D+	67.0 - 69.9%
Participation/Professional./Attend.	<u>10%</u>	B	83.0 - 85.9%	D	63.0 - 66.9%
Total	<u>100%</u>	B-	80.0 - 82.9%	D-	60.0 - 62.9%
		C+	77.0 - 79.9%	F	below 60.0%

Note: Percentage structure is approximate and may change slightly at the discretion of the instructor!

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 NOTICE:

You are required to frequently check your dmail account. Important class and college information will be sent to your dmail account, including DSC bills, financial aid/scholarship notices, notices of cancelled classes, reminders of important dates and deadlines, and other information critical to your success at DSC and in your courses. If you do not know how to access your dmail account, go to www.dixie.edu and click on “Log in to student services”.

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/policy/sec3/334.html>

Academic dishonesty / Academic integrity policy:

<http://www.dixie.edu/humanres/policy/sec3/334.html>

RESOURCES:

Available Resources: Library, Computer Lab, Writing Center, 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.

Writing Center – http://new.dixie.edu/english/dsc_writing_center.php

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

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

SEE NEXT PAGE FOR SCHEDULE & ASSIGNMENTS

COST ACCOUNTING - 3300 - 01

Schedule & Assignments

Fall 2011

Subject to Change!

Hazy 230 / 10:30 - 11:45 TR

Date	Discussion Topic in Class	Reading Schedule	Assignment Schedule *
Tues. 23-Aug	Chapter 1	Chapter 1	1-15, P1-20, P1-21, P1-29
Thur. 25-Aug	The Manager & Management Accounting		
Tues. 30-Aug	Chapter 2	Chapter 2	2-16,2-17, 2-21, 2-29,2-32
Thur. 1-Sep	An Introduction to Cost Terms and Purposes		
Tues. 6-Sep	Chapter 3	Chapter 3	3-17,3-18,3-26,3-31,3-49
Thur. 8-Sep	Cost-Volume-Profit Analysis		
Tues. 13-Sep	Chapter 10	Chapter 10	10-18,10-21,10-25,10-29,10-33,10-42
Thur. 15-Sep	Determining How Costs Behave - (Regression)		
Tues. 20-Sep	EXAM #1		
Thur. 22-Sep	Chapter 4	Chapter 4	TBA
Tues. 27-Sep	Job Costing		
Thur. 29-Sep	Chapter 5	Chapter 5	TBA
Tues. 4-Oct	Activity Based Costing and Activity Based Management		
Thur. 6-Oct	Chapter 6	Chapter 6	TBA
Tues. 11-Oct	EXAM #2		
Thur. 13-Oct	Semester Break		
Tues. 18-Oct	Chapter 7	Chapter 7	TBA
Thur. 20-Oct	Flex Budgets		
Tues. 25-Oct	Chapter 8	Chapter 8	TBA
Thur. 27-Oct	Flex Budgets		
Tues. 1-Nov	Chapter 11	Chapter 11	TBA
Thur. 3-Nov	Decision Making & Relevant Information		
Tues. 8-Nov	Chapter 12	Chapter 12	TBA
Thur. 10-Nov	Pricing Decisions & Cost Management		
Tues. 15-Nov	Career Day - Exam in Testing Center		
Thur. 17-Nov	Chapter 13	Chapter 13	TBA
Tues. 22-Nov	Strategy and Balanced Scorecard		
Thur. 24-Nov	Thanksgiving		
Tues. 29-Nov	Chapter 22	Chapter 22	TBA
Thur. 1-Dec	Management Control Systems		
Tues. 6-Dec	Review for Final Exam		
Thur. 8-Dec	Review for Final Exam		

It is anticipated that all exams will be take-home exams. Exams will be open book, but **INDIVIDUAL EFFORT!** In addition, computations **MUST** be submitted with all solutions, including multiple choice questions! Record all multiple choice solutions on a scantron.

* **Additional homework assignments may be assigned throughout the semester**