

ACCT 3302-110, CRN 80405, COST ACCOUNTING

Fall 2017 rev. 08.16.2017

Texas A&M University-Central Texas

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dara Marshall, Ph.D.

Office: 323S Founder's Hall

Phone: 254-519-5417

Email: dara.marshall@tamuct.edu or Canvas "Inbox" (preferred)

Office Hours:

323S Founder's Hall Mondays and Wednesdays 2:00pm – 4:00pm; Thursdays 1:00pm – 3:00pm

Mode of instruction and course access:

Per Texas A&M University – Central Texas 11.99.99.D0.02, this course is a web-enhanced course. This means that this course meets face-to-face, (with supplemental materials made available online). This course uses the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com>].

Student-instructor interaction:

I will respond to emails within 36 hours. I will also answer my office phone during office hours.

911 Cellular:

Emergency Warning System for Texas A&M University – Central Texas

911Cellular is an emergency notification service that gives Texas A&M University-Central Texas the ability to communicate health and safety emergency information quickly via email, text message, and social media. All students are automatically enrolled in 911 Cellular through their myCT email account.

Connect at [911Cellular](https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management) [<https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management>] to change where you receive your alerts or to opt out. By staying enrolled in 911Cellular, university officials can quickly pass on safety-related information, regardless of your location.

COURSE INFORMATION

Course Objectives:

This course has two parts. In the first part, we will study cost accounting systems, which are systems that measure, record, aggregate, disaggregate, allocate, and report cost information in organizations. In this part of the course, we will learn about different types of costs, different types of cost accounting systems, and different methods for allocating costs to cost objects. After completing this part of this course, you should be conversant in different cost accounting systems and cost allocation methods, as well as the processes by which cost accounting information is created and reported in organizations.

In the second part of this course, we will study management accounting systems, which are systems that organize and report cost (and other) accounting information to users such as accountants, auditors, and managers. Management accounting systems are intended to enable managers (and other users) to make good cost-based judgments and decisions. In this part of the course, we will learn how management accounting systems can facilitate planning and control by providing financial and non-financial information to users as well as enable managers to make better decisions about the allocation of scarce organizational resources. After completing this part of this course, you should be conversant in how management accounting systems can enable accountants, auditors, and managers to make good cost-based judgments and decisions and how these judgments and decisions can influence financial and non-financial outcomes in organizations.

Student Learning Outcomes:

Upon successful completion of this course, students should be able to

- Describe the uses of a cost accounting system
- Define basic cost behavior
- Understand different types of costs, cost accounting systems, and cost allocation methods
- Perform different cost allocation methods by allocating costs to cost objects
- Perform customer profitability analysis
- Prepare job cost sheets and production reports
- Prepare journal entries, T-accounts, and financial statements based on cost flows
- Allocate service department and joint product costs
- Develop and use flexible budgets
- Calculate and interpret budget variances
- Understand regression output and use relevant information to assess profitability
- Communicate professionally financial and non-financial information to decision-makers

Required Reading and Textbook(s):

Horngren, Datar & Rajan. *Cost Accounting: A Managerial Emphasis*, 16th Edition

COURSE REQUIREMENTS

Course Requirements: (include point values for each- not just a percentage)

- Exams (350 total points, 64.8% of grade): There will be three exams, two during the semester (100 points) and one final (150 points). **I do not give make-up exams.** All exams are closed book, but you may bring to each exam one page of notes (8.5" x 11", both sides, hand-written) with definitions, formulas, etc. Before each exam, I'll provide you with more information about the content of the exam as well as advice and resources to help you prepare for it. If you do not attend an exam review session, then I will not provide this information to you. I treat exam reviews as a reward for those who attend class that day.
- Assignments (90 points, 18.5% of grade): Assignments will be discussed in class may also be used as the basis for in-class activities. The dates when assignments are due are

on the day-by-day class schedule, which is on page 7 of this syllabus. Assignments will be posted on Canvas prior to the class session in which they are due. You are responsible for reading or completing the entire assignment unless otherwise announced in class. Assignments for which you are responsible for only certain sections will be clearly identified in class prior to the due date.

- Quizzes (100 total points, 18.5% of grade): Quizzes help you check your understanding of the course material before exams and provide an incentive for keeping up with the class material from day to day. Quizzes are closed-book, closed-note, closed-everything, and cover the chapter(s) and/or assignments since the previous quiz. **Quizzes are ten points each and eleven or more quizzes will be given. Your best ten quiz scores will determine the quiz component of your grade (i.e., 10 quizzes @ 10 points each).** Quizzes will be given at the start of class **and no late or makeup quizzes will be given for any reason.** Note that quizzes are not on the day-by-day class schedule! They will be announced in class before the class session in which you will take the quiz (at least one class before the quiz). It is your responsibility to know when quizzes will be given.

Grading Criteria Rubric and Conversion

Component	Points Possible	Percent of Total Points Possible
Quizzes	100	18.5%
Assignments	90	16.7%
Exam1	100	18.5%
Exam 2	100	18.5%
Final Exam	150	27.8%
Total	540	100%
Grading Scale (may be changed only in your favor): A+=98% A=93% A-90% B+=88% B=83% B-=80% C+=78% C=73% C- = 70% D+=68% D=63% D-=60% F=below 60%		

Posting of Grades

- Grades will be posted to the Canvas gradebook
- Assignments will be graded and posted within two weeks

COURSE OUTLINE AND CALENDAR

Complete Course Calendar is located at the end of this syllabus.

TECHNOLOGY REQUIREMENTS AND SUPPORT

Technology Requirements.

This course will use the A&M-Central Texas Instructure Canvas learning management system. Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com>].

Username: Your MyCT username (xx123 or everything before the "@" in your MyCT e-mail address)
 Password: Your MyCT password

Technology Support.

For log-in problems, students should contact Help Desk Central.

24 hours a day, 7 days a week:

Email: helpdesk@tamu.edu

Phone: (254) 519-5466

[Web Chat](http://hdc.tamu.edu): [<http://hdc.tamu.edu>]

Please let the support technician know you are an A&M-Central Texas student.

For issues with **Canvas**, select “chat with Canvas support,” submit a support request to Canvas Tier 1, or call the Canvas support line: 1-844-757-0953, links to all are found inside of Canvas using the “Help” link.

For issues related to course content and requirements, contact your instructor.

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Drop Policy.

If you discover that you need to drop this class, you must complete a [Drop Request Form](https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf) [https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf].

Professors cannot drop students; this is always the responsibility of the student. The Registrar’s Office will provide a deadline on the University Calendar for which the form must be completed, signed and returned. Once you return the signed form to the Registrar’s Office, you must go into Warrior Web and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar’s Office immediately. You are to attend class until the procedure is complete to avoid penalty for absence. Should you miss the drop deadline or fail to follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

Academic Integrity.

Texas A&M University -Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Academic integrity is defined as a commitment to honesty, trust, fairness, respect, and responsibility. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. Academic misconduct is any act that improperly affects a true and honest evaluation of a student’s academic performance and includes, but is not limited to, cheating on an examination or other academic work, plagiarism and improper citation of sources, using another student’s work, collusion, and the abuse of resource materials. All academic misconduct concerns will be reported to the university’s Office of Student Conduct. Ignorance of the university’s standards and expectations is never an excuse to act with a lack of integrity. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

Academic Accommodations.

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier free education. The Department of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the University's programs, services and activities. If you believe you have a disability requiring reasonable accommodations please contact the Department of Access and Inclusion at (254) 501-5831. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion](https://www.tamuct.edu/student-affairs/access-inclusion.html) webpage [https://www.tamuct.edu/student-affairs/access-inclusion.html].

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and guidance from US Department of Education's Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. For more information, please visit <https://www.tamuct.departments/index.php>. Students may also contact the institution's Title IX Coordinator. If you would like to read more about these [requirements and guidelines online](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf), please visit the website [http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf].

Tutoring.

Tutoring is available to all A&M-Central Texas students, both on-campus and online. On-campus subjects tutored include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors are available at the Tutoring Center in Warrior Hall, Suite 111. If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, or any other question, contact Academic Support Programs at 254-519-5796, or by emailing Larry Davis at ldavis@tamuct.edu.

Chat live with a tutor 24/7 for almost any subject on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log-in and receive FREE online tutoring and writing support. This tool provides tutoring in over forty subject areas. Access Tutor.com through Canvas.

The University Writing Center.

Located in 416 Warrior Hall, the University Writing Center (UWC) at Texas A&M University-Central Texas is a free workspace open to all TAMUCT students from 10am-5pm Monday-Thursday with satellite hours in the University Library on Mondays from 6:00-9:00pm. Students may arrange a one-on-one session with a trained and experienced writing tutor by visiting the UWC during normal operating hours (both half-hour and hour sessions are available) or by making an appointment via [WCOonline](https://tamuct.mywconline.com/) [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu to schedule an online tutoring session. Tutors are prepared to help writers of all levels and abilities at any stage of the writing process. While tutors will not write, edit, or grade papers, they will assist students in developing more

effective composing practices. By providing a practice audience for students' ideas and writing, our tutors highlight the ways in which they read and interpret students' texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the University Writing Center is here to help!

If you have any questions about the University Writing Center, please do not hesitate to contact Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu.

University Library.

The University Library provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 250,000 eBooks and 82,000 journals, in addition to the 72,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On-campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available twenty-four hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more comprehensive assistance, and may take place on Skype or in-person at the library. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group work spaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our [Library website](https://tamuct.libguides.com/) [<https://tamuct.libguides.com/>].

A Note about Sexual Violence at A&M-Central Texas

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or Stalking) while a student at A&M-Central Texas, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Counseling Services (254-501-5956) located on the second floor of Warrior Hall.

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively

create environments that tell predators we don't agree with their behaviors and tell survivors we will support them. Your actions matter. Don't be a bystander; be an agent of change. For additional information on campus policy and resources visit the [Title IX webpage](https://www.tamuct.edu/departments/compliance/titleix.php) [https://www.tamuct.edu/departments/compliance/titleix.php].

INSTRUCTOR POLICIES.

I do not give make-up exams. I will drop the lowest exam grade but not the final.

I deduct points on late assignments. I will lower your assignment grade by 1 point for each calendar day late.

You may use calculators during exams; however, you may not use programmable calculators with alphabetic keys, calculators on electronic devices, writing instruments with built-in electronic devices, or any other electronic devices. If a device rings or vibrates during an exam, then I will address you immediately and you may be removed from the exam without the possibility of finishing the exam.

Attendance is your responsibility; it is not required or monitored. I assume that you chose to attend this institution of higher learning in order to prepare yourself for a successful professional career. As such, I do not expect that your attendance needs to be monitored. Your attendance benefits YOU and I assume that this is the only incentive that you need to attend class. I believe that my attendance policy reflects those commonly found in professional practice. Regular attendance combined with being a reliable, engaged student will likely lead to benefits such as increased knowledge, better understanding of course material, and a higher grade. If you miss a class, you do NOT need to notify me but you will still be required to meet any deadlines for assignments that are due that day. I do not repeat lectures or provide solutions to in-class activities on a one-on-one basis for students who miss class.

Copyright Notice.

Students should assume that all course material is copyrighted by the respective author(s). Reproduction of course material is prohibited without consent by the author and/or course instructor. Violation of copyright is against the law and Texas A&M University-Central Texas' Code of Academic Honesty. All alleged violations will be reported to the Office of Student Conduct.

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Important University Dates:

August 28, Add/Drop/Late Registration begins

August 30, Add/Drop/Late Registration ends, 16-week and 1st 8-week classes

September 1, Priority Deadline to Submit Graduation Application

September 4, Labor Day, CAMPUS CLOSED

September 5, Last day to drop 1st 8-week classes with no record

September 13, Last day to drop 16-week classes with no record

September 22, Last day to drop a 1st 8-week class with a Q or withdraw with a W

October 6, Deadline to submit graduation

October 20, Last day to withdraw from the University (1st 8-week classes WF)

October 23, Add/Drop/Late Registration begins, 2nd 8-week classes
October 26, Add/Drop/Late Registration ends, 2nd 8-week classes
October 30, Last day to drop 2nd 8-week classes with no record
November 10, Veteran's Day
November 10, Last day to drop with a Q or withdraw with a W (16-week classes)
November 17, Last day to drop a 2nd 8-week class with a Q or withdraw with a W
November 23-24, Thanksgiving, CAMPUS CLOSED
December 15, Last day to withdraw from the University (16-week and 2nd 8-week classes)
December 15, Last day to file for Degree Conferral (Registrar's Office)
December 15, Commencement (End of Fall Term)
December 25-January 1, WINTER BREAK

Class No.	Date	Topic	Readings (must be completed before class)	Homework /Exams
1	Mon. Aug. 28	Introduction		
2	Wed. Aug. 30	The Importance of Accounting and its Unintended Consequences		Assignment 1
	Mon. Sep. 4			
3	Wed. Sep. 6	Cost Concepts	Ch. 2 & 4	
4	Mon. Sep. 11	Activity-Based Costing I	Ch. 5	
5	Wed. Sep. 13	Activity-Based Costing II	Ch. 5	Assignment 2
6	Mon. Sep 18	Costs Allocation I: Support Departments	Ch. 15	
7	Wed. Sep 20	Cost Allocation II: Common Costs	Ch. 15	
8	Mon. Sep 25	Cost-Volume-Profit Analysis I	Ch. 3	
9	Wed. Sep 27	Cost-Volume-Profit Analysis II	Ch. 3	
10	Mon. Oct. 2	Exam 1 Review	Ch. 2, 3, 4, 5, 15, 3 and assignments 1&2	
11	Wed. Oct. 4			Exam 1 100 pts

Class No.	Date	Topic	Readings (must be completed before class)	Homework /Exams
12	Mon. Oct. 9	Cost Behavior and Regression I	Ch. 10 & Appendix	

13	Wed. Oct. 11	Cost Behavior and Regression II	Ch. 10 & Appendix	
14	Mon. Oct. 16	Decision Making and Relevant Information I	Ch. 11 & Appendix	
15	Wed. Oct. 18	Decision Making and Relevant Information II	Ch. 11 & Appendix	
16	Mon. Oct. 23	Decision Making and Relevant Information III	Ch. 11 & Appendix	Assignment 3
17	Wed. Oct. 25	Participative Budgeting I	Ch. 6	
18	Mon. Oct. 30	Participative Budgeting II	Ch. 6	Assignment 4
19	Wed. Nov. 1	Exam 2 Review	Ch. 10, 11, 6 and Assignments 3 & 4	
20	Mon. Nov. 6			Exam 2, 100 pts

Class No.	Date	Topic	Readings (must be completed before class)	Homework /Exams
21	Wed. Nov. 8	Inventory Valuation and Capacity Planning	Ch. 9	
22	Mon. Nov. 13	Inventory Valuation and Capacity Planning	Ch. 9	Assignment 5
23	Wed. Nov. 15	Transfer Pricing I: Introduction	Ch. 22	
24	Mon. Nov. 20	Transfer Pricing II: Theory	Ch. 22	

25	Wed Nov. 22	Transfer Pricing III: Practice	Ch. 22	Assignment 6
26	Mon. Nov. 27	Performance Evaluation	Ch. 23	
27	Wed. Nov 29	Performance Evaluation	Ch. 23	
28	Mon. Dec. 4			
29	Wed. Dec 6	Final Exam Review	Ch. 9, 22, 23 and Assignments 5 & 6	
30	Mon Dec 11			Final Exam 150 pts