

Texas A&M University Central Texas
ACCT 3302 Cost Accounting
Syllabus
Fall 2018

Instructor: Dr. Russell (Rusty) Calk, Ph.D. CPA
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Office hours: MW 9:00 – 10:00
TuTh 2:30 – 4:30
Or by appointment

Course description:

Learn accounting for material, labor, and manufacturing expenses in both job order and process cost systems. Special emphasis will be given to distribution of service department cost and costing of byproducts and joint products.

Prerequisite: None

Course objectives:

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

- Identify the various costs for manufacturing and service companies
- Apply different cost assignment methods to determine inventory and service costs
- Prepare the master budget for a manufacturing company
- Analyze company results using standard costing
- Determine inventory costs within an advanced manufacturing environment

Textbook:

Cornerstones of Cost Management Hansen and Mowen (Cengage: 4th Edition)

Course access:

Some course materials will be distributed via the TAMUCT Instructure Canvas system at (<https://tamuct.instructure.com>).

University Resources, Procedures, and Guidelines:

Information regarding important dates for the semester as well as university resources, procedures, and guidelines is available in the Syllabus Supplement.

Academic integrity:

Integrity is a hallmark of the accounting profession and a valued part of the culture at Texas A&M University – Central Texas. Students may, and should, collaborate with one another to learn the course material, but all graded assignments must be completed individually. Any student who commits a breach of academic integrity will receive a grade of F for this course and will be reported to the Office of Student Conduct.

Note: No programmable calculators, cell phones, tablets, or computers may be used for exams.

Tutoring:

Tutoring for Accounting is available free of charge to all TAMUCT students, both on-campus and online. Tutors are available at the Tutoring Center in Warrior Hall, Room 111.

Course assignments:

Students must complete the following assignments to successfully complete this course.

- Recommended exercises and problems: These problems are intended to give students practice with complex course material. They will not be turned in for a grade.
- Chapter quizzes: Chapter quizzes will be assigned throughout the semester. Only five chapter quizzes will be counted for the course grade. **No late or makeup quizzes will be allowed.**
- Exams: Four exams are scheduled throughout the semester. **No makeup exams will be allowed.**
- Comprehensive final exam: A comprehensive final exam is scheduled for the course. The score on the final exam can be used to replace a low or missing midterm exam score. **No makeups will be allowed for the final exam.**

Course grade:

Students’ grades will be based on points earned from the course assignments as follows.

Assignment	Points available
Chapter quizzes (average of five highest quiz grades)	100
Exams (4 exams x 100 points each)	400
Comprehensive final exam	<u>100</u>
Total points available	<u>600</u>

Course grade	Points earned
A	540 - 600
B	480 – 539
C	420 – 479
D	360 – 419
F	Less than 360

The instructor reserves the right to lower the above grading scale.

Date	Assignment	Recommended exercises
Aug 28	Introduction/ Chapter 1	
30	Chapter 2	TBA
Sep 4		
6	Chapter 4	TBA
11		
13		
18	Exam 1	
20	Chapter 5	TBA
25		
27		
Oct 2	Chapter 6	TBA
4		
9		
11		
16	Exam 2	
18	Chapter 7	TBA
23		
25		
30	Chapter 9	TBA
Nov 1		
6		
8		
13	Exam 3	
15	Chapter 15	TBA
20		
22	THANKSGIVING	
27	Chapter 20	TBA
29		
Dec 4	Exam 4	
6	Review	
11	Comprehensive final exam	