



Cost Accounting

ACCT 3302.110

SPRING 2019

CRN 10003 ACCT 3302.110, Cost Accounting
Spring 2019
Texas A&M University-Central Texas

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Kim Hopkins, CPA, CIA
Office: TAMU-CT
Phone: 254-315-0707
Email: k.hopkins@tamuct.edu

Office Hours:

I am available before class or Mondays, Wednesdays, or Fridays after 1700, by appointment only. I can also be available via telephone as needed.

Mode of instruction and course access:

This course meets face-to-face on Tuesdays and Thursdays.

This course will use the materials available through Cengage Learning. Quizzes, exams and any other grades will be recorded in the Canvas Learning Management System.

Login: <https://tamuct.instructure.com>

Student-instructor interaction:

I will routinely check and reply to student emails. My intent is to be as transparent and available to students as my work schedule will permit me. That said, I am happy to schedule face-to-face discussions if additional hands-on instruction is needed; this will have to be by appointment.

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 Overview and 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.

Course Objective:

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

Required Reading and Textbook:

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

COURSE REQUIREMENTS

Recommended exercises and problems: These problems are intended to give students practice with complex course material. They will not be graded, rather discussed in class.

Quizzes (5) -- 50 points each (200 total points): Chapter quizzes will be assigned throughout the semester via the Canvas learning environment. There will be a total of 5 quizzes, with the lowest grade dropped. **No makeup quizzes will be allowed.**

Exams (2) -- 100 points (200 total points): Two exams are scheduled throughout the semester. **No makeup exams will be allowed.**

Comprehensive Final Exam – 100 total points: A comprehensive final exam is scheduled for the course. **No makeup will be allowed for the final exam.**

Grading Criteria Rubric and Conversion

Chapter Quizzes (5)	50 points each (the lowest dropped)	200 available points
Exams (2)	100 points each	200 available points
Comprehensive Final	100 points	<u>100</u> available points
Totals		500

<u>Points Earned</u>	<u>Course Grade</u>
450 – 500	A
400 – 449	B
350 – 399	C
300 – 349	D
Less than 300	F

COURSE OUTLINE AND CALENDAR**Complete Course Calendar**

Week	Dates	Topic	Assignments
1	Jan 15	Course Orientation / Chapter 1	
	Jan 17	Discuss Chapters 1 & 2	
2	Jan 22	Discuss Chapter 2; work through problems.	Quiz #1 (Chapters 1 & 2) opens on Canvas
	Jan 24	Discuss Chapter 3, Objs. 1/2/3 only	
3	Jan 29	Discuss Chapter 3; work through problems.	
	Jan 31	Discuss Chapter 4	
4	Feb 5	Discuss Chapter 4; work through problems.	
	Feb 7	Complete Chapter 4	Quiz #2 (Chapters 3 & 4) opens on Canvas

5	Feb 12	Discuss Chapter 5	
	Feb 14	Discuss Chapter 5; work through problems.	
6	Feb 19	Complete Chapter 5	
	Feb 21	Discuss Chapter 6	
7	Feb 26	Discuss Chapter 6; work through problems.	
	Feb 28	Complete Chapter 6	Quiz #3 (Chapters 5 & 6) opens on Canvas
8	Mar 5	Review Chapters 1-6	
	Mar 7	Exam #1 (Chapters 1-6)	
9	Mar 12	Spring Break	
	Mar 14		
10	Mar 19	Discuss Chapter 7	
	Mar 21	Discuss Chapter 7; work through problems.	
11	Mar 26	Complete Chapter 7	
	Mar 28	Discuss Chapter 9	
12	Apr 2	Discuss Chapter 9; work through problems.	
	Apr 4	Complete Chapter 9	Quiz #4 (Chapters 7 & 9) opens on Canvas
13	Apr 9	Discuss Chapter 15	
	Apr 11	Discuss Chapters 15; work through problems.	

14	Apr 16	Complete Chapter 15	
	Apr 18	Discuss Chapter 20	
15	Apr 23	Discuss Chapter 20; work through problems.	Quiz #5 (Chapters 15 & 20) opens on Canvas
	Apr 25	Complete Chapter 20	
16	Apr 30	Review (Chapters 7, 9, 15, and 20)	
	May 2	Exam #2 (Chapters 7, 9, 15, and 20)	
17	May 7	Review for Final Exam / Course Wrap-up	
	May 9	Comprehensive Final Exam	

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/departments/access-inclusion) webpage [https://www.tamuct.edu/departments/access-inclusion].

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 Imdavis@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 [WOnline](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/].