

## **ACCT 3302-110/130, Cost Accounting**

Fall 2020 rev. 8.19.2020

Texas A&M University-Central Texas

### **COURSE DATES, MODALITY, AND LOCATION**

This course is a synchronous course, which means that this course meets face-to-face and online at the same time from Aug 24, 2020 – Dec 11, 2020 on TR at 12:30 pm – 1:45 pm in Founder’s Hall room 209. Supplemental materials will be made available online through the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

### **INSTRUCTOR AND CONTACT INFORMATION**

**Instructor:** Ronny (Ron) Phillips, MSA

**Phone:** (254) 519-5437 (department)  
(254) 833-7478 (cell) (text only)

**Email:** r.phillips@tamuct.edu

**Office Hours:** By appointment only.

#### **Student-instructor interaction:**

For communication, please use the Canvas “Inbox” messages. Should you write me an email, please mention your name and course title in the Subject line. I am accessible through Canvas Inbox, which I check several times a day during the week and usually once a day on weekends. I will try to get back to you within 24 hours during the week and within 36 hours during the weekend.

Please practice good communication skills. We will practice formal business communication emails so that you will develop good habits. Start out every Canvas message and/or discussion post with the name of the person you are addressing and close with your name. Utilize spelling and grammar check to help you write better.

### **WARRIOR SHIELD**

#### **Emergency Warning System for Texas A&M University-Central Texas:**

Warrior Shield 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 911Cellular through their myCT email account.

In an effort to enhance personal safety on the Texas A&M University – Central Texas (TAMUCT) campus, the TAMUCT Police Department has introduced Warrior Shield by 911 Cellular. [Warrior Shield](https://www.tamuct.edu/police/911cellular.html) [<https://www.tamuct.edu/police/911cellular.html>] can be downloaded and installed on your mobile device from Google Play or Apple Store.

Connect to Warrior Shield 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.

## **COVID-19 SAFETY MEASURES**

To promote public safety and protect students, faculty, and staff during the coronavirus pandemic, Texas A&M University-Central Texas has adopted policies and practices to minimize virus transmission. All members of the university community are expected to adhere to these measures to ensure their own safety and the safety of others. Students must observe the following practices while participating in face-to-face courses, course-related activities (office hours, help sessions, transitioning to and between classes, study spaces, academic services, etc.) and co-curricular programs:

- **Self-monitoring**—Students should follow CDC recommendations for self-monitoring. Students who have a fever or exhibit symptoms of COVID-19 should participate in class remotely and should not participate in face-to-face instruction. Students required to quarantine must participate in courses and course-related activities remotely and must not attend face-to-face course activities. Students should notify their instructors of the quarantine requirement. Students under quarantine are expected to participate in courses and complete graded work unless they have symptoms that are too severe to participate in course activities.
- **Face Coverings**—Face coverings must be worn inside of buildings and within 50 feet of building entrances on the A&M-Central Texas Campus. This includes lobbies, restrooms, hallways, elevators, classrooms, laboratories, conference rooms, break rooms, non-private office spaces, and other shared spaces. Face coverings are also required in outdoor spaces where physical distancing is not maintained. The university will evaluate exceptions to this requirement on a case by case basis. Students can request an exception through the Office of Access and Inclusion in Student Affairs.
  - o If a student refuses to wear a face covering, the instructor should ask the student to leave and join the class remotely. If the student does not leave the class, the faculty member should report that student to the Office of Student Conduct. Additionally, the faculty member may choose to teach that day's class remotely for all students.
- **Physical Distancing**—Physical distancing must be maintained between students, instructors, and others in the course and course-related activities.
- **Classroom Ingress/Egress**—Students must follow marked pathways for entering and exiting classrooms and other teaching spaces. Leave classrooms promptly after course activities have concluded. Do not congregate in hallways and maintain 6-foot physical distancing when waiting to enter classrooms and other instructional spaces.
- The university will notify students in the event that the COVID-19 situation necessitates changes to the course schedule or modality.

## **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.

### **Student Learning Outcomes:**

**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*, 4th Edition, Cengage, 2018.

ISBN: 978-1-305-97066-3

### **COURSE REQUIREMENTS**

This course is made up of a series of assignments and assessments to assist you in achieving the course and learning objectives/outcomes. Each week you will work on various combinations of assignments, activities, discussions, readings, research, etc. which will be made available to you by each Tuesday and close on the date given in your course schedule.

### **Graded Exercises:**

There will be a total of seven graded exercises that will be due every other Tuesday, no later than 12:30 p.m. You will be able to print them, work them out and then submit them on paper. I will return your graded exercises after I have graded them. You should use these to review/study for exams. Each assignment will generally be available two weeks before the due date (approximately 14 days). At the end of the semester, I will replace your lowest graded exercise score with the highest graded exercise score. I will not replace missing or incomplete graded exercises.

### **Chapter Quizzes:**

There will be a total of seven chapter quizzes that will be due every other Monday, no later than 11:59 p.m. You will be able to print them, work them out and then submit them online. The correct answers will be available thru Canvas after the due date and time. You should use these to review/study for exams. Each quiz will generally be available two weeks before the due date (approximately 14 days). At the end of the semester, I will replace your lowest quiz score with the highest quiz score. These quizzes will not be timed and may be taken up to TWO times. I will always take the higher of the two grades if you choose to retake a given quiz. I will not replace missing or incomplete quizzes.

### **Examinations:**

There will be two exams (midterm and final) that will be from the same database of the questions that are used for the chapter quizzes. The exams will also be accessed thru Canvas. The exams will not be timed, but may be submitted only ONE time. You should schedule about two hours to take the exams. After the due date for each exam, you will be able to access your grade and see suggested solutions for each question. If your final exam grade is higher than your midterm exam, I will replace your midterm grade with your final exam grade. IF, and this is a big “IF”, after completing all seven graded exercises, all seven quizzes and the midterm, and you have a 90% or higher grade percentage, you will be exempt from taking the final exam and your total possible points will be 1450 instead of 1650.

**Grading Criteria Rubric and Conversion:**

Students earn their course grades by completing scheduled assignments; no extra credit assignments are given. To satisfactorily pass this course, students must complete each of the graded items listed below. Failure to submit appropriate documents for scoring in each category will result in a failing grade.

<b>Course Element</b>	<b>Points</b>	<b>Percent of Course Grade</b>
Graded Exercises	700	42%
Chapter Quizzes	350	21%
Midterm Exam	200	12%
Final Exam	200	12%
Attendance/Participation	200	12%
Total	2000	99%

<b>Grade Points</b>	<b>Grade Percentage</b>	<b>Letter Grade</b>
1485 – 1650	90.0 – 100 %	A

1320 – 1484	80.0 – 89.9 %	B
1155 – 1319	70.0 – 79.9 %	C
990 – 1154	60.0 – 69.9 %	D
0 – 989	00.0 – 59.9 %	F

**Posting of Grades:**

1. Grades will be posted on the Canvas Grade book where you can monitor your status.
2. Grades will be posted in a timely manner.

**COURSE OUTLINE AND CALENDAR**

**Complete Course Calendar:**

The following schedule is tentative. If changes are necessary, they will be announced on Canvas. It is your responsibility to learn of any changes announced by your instructor.

<b>Date</b>	<b>Assignment</b>	<b>Recommended Exercises / Graded Exercises</b>
25 Aug	Intro/Chapter 1	
27 Aug	Chapter 2	Cornerstones 2.1 – 2.4; Exercises 2.15 – 2.17 / Problem 2.32
8 Sep	Chapter 4	Cornerstones 4.1 – 4.10; Exercise 4.22 / Problem 4.31
22 Sep	Chapter 5	Cornerstones 5.1 – 5.4; Exercises 5.16 and 5.20 / Problem 5.26
6 Oct	Chapter 6	Cornerstones 5.1 – 5.4; Exercises 5.16 and 5.20 / Problem 5.26
20 Oct	Review	

<b>26 Oct</b>	<b>Midterm</b>	<b>Chapters 2, 4, 5 and 6</b>
27 Oct	Chapter 7	Cornerstones 7.1 – 7.11; Exercises 7.18 – 7.21 / Problem 7.34
10 Nov	Chapter 9	Cornerstones 9.1 – 9.10; Exercises 9.14, 9.15 and 9.19 / Problem 9.29
24 Nov	Chapter 15	Cornerstones 15.1 – 15.4 / Exercise 5.16
8 Dec	Review	
<b>11 Dec</b>	<b>Final</b>	<b>Chapter 7, 9, and 15</b>

**Important University Dates:**

<https://www.tamuct.edu/registrar/academic-calendar.html>

**TECHNOLOGY REQUIREMENTS AND SUPPORT**

You will be required to use Microsoft Office 365 for successful completion of this course. We will use Microsoft Excel, PowerPoint and Word. TAMUCT students can download Microsoft Office 365 for free through their Canvas accounts.

**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/>] or access Canvas through the TAMUCT Online link in myCT [<https://tamuct.onecampus.com/>]. You will log in through our Microsoft portal.

Username: Your MyCT email address. Password: Your MyCT password

**Canvas Support:**

Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select “Chat with Canvas Support,” submit a support request through “Report a Problem,” or call the Canvas support line: 1-844-757-0953.

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

**Other Technology Support:**

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

24 hours a day, 7 days a week:

Email: [helpdesk@tamu.edu](mailto: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.*

## **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 Academic 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.

For more [information regarding the Student Conduct process](#),

[<https://tamuct.campuslabs.com/engage/organization/tamuct-student-conduct-panel>].

If you know of potential honor violations by other students, you may [submit a report](#),

[[https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout\\_id=0](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0)].

### **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 Office 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 Office of Access and Inclusion at (254) 519-5797. 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) web page [https://www.tamuct.edu/student-affairs/access-inclusion.html].

### **Important information for Pregnant and/or Parenting Students.**

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and related 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. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit the [Student Affairs](https://www.tamuct.edu/student-affairs/index.html) web page [https://www.tamuct.edu/student-affairs/index.html]. Students may also contact the institution's Title IX Coordinator. If you would like to read more about these [requirements and guidelines](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf) online, please visit the website [http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender—including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Associate Dean in the Division of Student Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University's Title IX Coordinator.

### **Tutoring.**

Tutoring is available to all A&M-Central Texas students, both on-campus and online. Subjects tutored on campus 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 have any other question, contact Academic Support Programs at (254) 519-5796, or by emailing Dr. DeEadra Albert-Green at [deeadra.albertgreen@tamuct.edu](mailto:deeadra.albertgreen@tamuct.edu).

Chat live with a tutor 24/7 for almost any subject from 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 40 subject areas. Access Tutor.com through Canvas.

### **University Writing Center.**



Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (TAMUCT) is a free workspace open to all TAMUCT students from 10:00 a.m.-5:00 p.m. Monday thru Thursday with satellite hours in the University Library Monday thru Thursday from 6:00-9:00 p.m. This semester, the UWC is also offering online only hours from 12:00-3:00 p.m. on Saturdays.

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 UWC is here to help!

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](#). In addition, you can email Dr. Bruce Bowles Jr. at [bruce.bowles@tamuct.edu](mailto:bruce.bowles@tamuct.edu) if you have any questions about the UWC and/or need any assistance with scheduling.

### **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 85,000 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 24 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](#) [<http://tamuct.libguides.com/index>].

### **OPTIONAL POLICY STATEMENTS**

#### **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 TAMUCT, 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 Student Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

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].

### **Behavioral Intervention.**

Texas A&M University-Central Texas cares about the safety, health, and well-being of its students, faculty, staff, and community. If you are aware of individuals for whom you have a concern, who are exhibiting behaviors that pose a threat to safety, or individuals causing a significant disruption to our community, please make a referral to the Behavioral Intervention Team. You can complete the [referral](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2) online [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout\_id=2].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](https://www.tamuct.edu/student-affairs/bat.html) website for more information [https://www.tamuct.edu/student-affairs/bat.html]. If a person's behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5800.

## **INSTRUCTOR POLICIES**

### **Copyright Notice.**

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