

**Course number, Course CRN, COURSE TITLE**

ACCT 3302-110,120 10329,10330, Cost Accounting

**Spring 2023**

Texas A&M University-Central Texas

**COURSE DATES, MODALITY, AND LOCATION**

Section 110 of this course meets face to face TR from 9:30-10:45 in room 313 Founders hall from January 17, 2022 – May 12, 2022. Supplemental materials will be made available online through the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

Section 120 of this course meets TR from 9:30am-10:45 synchronously online from January 17, 2022 – May 12, 2022. 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:** Dr. Robert Tennant

**Office:** Founder's Hall room 323

**Email:** [rtennant@tamuct.edu](mailto:rtennant@tamuct.edu) (preferred email)

**Office Hours:** Office hours are online and by appointment only.

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. You can also text me at the above cell phone number.

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.

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

**SAFEZONE.** SafeZone provides a public safety application that gives you the ability to call for help with the push of a button. It also provides Texas A&M University-Central Texas the ability to communicate emergency information quickly via push notifications, email, and text messages. All students automatically receive email and text messages via their myCT accounts.

Downloading SafeZone allows access to push notifications and enables you to connect directly for help through the app.

You can download SafeZone from the app store and use your myCT credentials to log in. If you would like more information, you can visit the [SafeZone](http://www.safezoneapp.com) website [[www.safezoneapp.com](http://www.safezoneapp.com)].

To register SafeZone on your phone, please follow these 3 easy steps:

1. Download the SafeZone App from your phone store using the link below:
  - [iPhone/iPad](https://apps.apple.com/app/safezone/id533054756): [https://apps.apple.com/app/safezone/id533054756]
  - [Android Phone / Tablet](https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp)  
[https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp]
2. Launch the app and enter your myCT email address (e.g. {name}@tamuct.edu)
3. Complete your profile and accept the terms of service

**For updates on COVID information**, please monitor the University [website](https://www.tamuct.edu/covid19/)  
[https://www.tamuct.edu/covid19/]

## **COURSE INFORMATION**

### **Course Overview and description**

ACCT 3302. Cost Accounting. 3 Credit Hours.

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(s): ACCT 3300 or ACCT 2302.

### **Course Objective or Goal**

#### **Student Learning Outcomes**

Program Learning Outcome(PLO): Demonstrate the application of accounting principles and standards.

#### **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(s)**

Cornerstones of Cost Management, 5th Edition, Cengage, 2021

## **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.

### **Discussion Questions:**

There will be ten Discussion Questions that will be due, no later than 11:59 p.m. The discussion questions are worth 20% of your total grade. For these assignments, you will answer the given

DQ prompt. Your response should be 200-300 words in length. The initial response is due Thursday evening by 11:59pm. Your two replies are expected to be completed by 11:59 on the due date. There are no makeups on DQs, because they are dependent on responding to fellow students. They are graded as follows:

Quality initial post –up to 60% points

Quality initial post, plus one quality response-up to 80%

Quality initial post, plus 2 quality responses- up to 100%

**Homework**

There are 9 chapter homeworks. Combined they are worth 30% of your total grade they are to be found in canvas and can be attempted unlimited times before the due date.

**Examinations:**

There will be three exams that will be accessed thru Canvas. The exams will be timed and 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 one of your midterm exams, I will replace your lowest exam grade with your final exam grade

**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.

**Grading Policies**

**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.

Week	Description	LOs	Discussion	Date	Assignment	Date	Test	Date
1	Intro to cost management	LO:1.1-1.5	DQ 1	1/22	HW Ch 1	1/23		
2	Basic Cost MGT Concepts	LO:2.1-2.6	DQ 2	1/29	HW CH 2	1/31		

3&4	ABC	LO 4.1-4.4	DQ 3	2/5	HW CH 4	2/7	Test 1: Chapters 1,2,4	2/16
5&6	Product & Service Costing	LO 5.1-5.6	DQ 4	2/12	HW CH 5	2/21		
7&8	Process Costing	LO 6.1-6.8	DQ 5	2/26	HW CH6	3/7		
Spring Break	3/13-317							
9&10	Allocating Costs of Support Departments	LO 7.1-7.5	DQ 6	3/12	HW Ch7	3/21	Test 2 Chapters 5-7	3/28
11&12	Standard Costing	LO 9.1-9.5	DQ 7	3/26	HW Ch 9	4/4		
13&14	Lean Accounting	LO 15.1-15.4	DQ 8	4/9	HW Ch15	4/18		
15&16	CVP Analysis	16.1-16.6	DQ 9	4/23	HW Ch 16	5/2	Test 3 9,15,16	5/9
16	Final Exam							5/11

**Points:**

Grade	Points	Precent
HW	300	30%
DQs	200	20%
Test 1	100	10%
Test 2	100	10%
Test 3	100	10%
Final	200	20%
<b>Total</b>	<b>1000</b>	<b>100%</b>

A	90%+
B	80%+
C	70%+
D	60%+

<b>F</b>	<b>BELOW 50%</b>

**NOTE: 79.999<>80% I do not round up.**

### **Important University Dates**

[https://catalog.tamuct.edu/undergraduate\\_catalog/general-information/academic20calendars20and20final20exam20schedule/](https://catalog.tamuct.edu/undergraduate_catalog/general-information/academic20calendars20and20final20exam20schedule/)

### **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.

**We strongly recommend the latest versions of Chrome or Firefox browsers. Canvas no longer supports any version of Internet Explorer.**

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.

### **Online Proctored Testing**

A&M-Central Texas uses Proctorio for online identity verification and proctored testing. This service is provided at no direct cost to students. If the course requires identity verification or proctored testing, the technology requirements are: Any computer meeting the minimum computing requirements, plus web camera, speaker, and microphone (or headset). Proctorio also requires the Chrome web browser with their custom plug in.

### **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.*

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## **UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES**

### **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 Warrior Center for Student Success, Equity 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, WH-212; or call (254) 501-5836. Any information you provide is private and confidential and will be treated as such.

For more information, please visit our [Access & Inclusion](https://tamuct.instructure.com/courses/717) Canvas page (log-in required) [https://tamuct.instructure.com/courses/717]

### **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. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. All academic misconduct concerns will be referred to the Office of Student Conduct. 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://www.tamuct.edu/student-affairs/student-conduct.html), [https://www.tamuct.edu/student-affairs/student-conduct.html].

If you know of potential honor violations by other students, you may [submit a referral](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0), [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout\_id=0].

### **Drop Policy**

If you discover that you need to drop this class, you must complete the [Drop Request](https://federation.ngwebsolutions.com/sp/startSSO.ping?PartnerIdpId=https://eis-prod.ec.tamuct.edu:443/samlss&SpSessionAuthnAdapterId=tamuctDF&TargetResource=https%3a%2f%2fdynamicforms.ngwebsolutions.com%2fSubmit%2fStart%2f53b8369e-0502-4f36-be43-f02a4202f612) Dynamic Form through Warrior Web.

[https://federation.ngwebsolutions.com/sp/startSSO.ping?PartnerIdpId=https://eis-prod.ec.tamuct.edu:443/samlss&SpSessionAuthnAdapterId=tamuctDF&TargetResource=https%3a%2f%2fdynamicforms.ngwebsolutions.com%2fSubmit%2fStart%2f53b8369e-0502-4f36-be43-f02a4202f612].

Faculty 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. Once you submit the completed 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.

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

Texas A&M University-Central Texas supports students who are pregnant, experiencing pregnancy-related conditions, 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 [Student Affairs](https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html) [https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.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 virtually and in-person. Student success coaching is available online upon request.

If you have a question, are interested in becoming a tutor, or in need of success coaching contact the Warrior Center for Student Success, Equity and Inclusion at (254) 501-5836, visit the Warrior Center at 212 Warrior Hall, or by emailing [WarriorCenter@tamuct.edu](mailto:WarriorCenter@tamuct.edu).

To schedule tutoring sessions and view tutor availability, please visit [Tutor Matching Services](https://tutormatchingservice.com/TAMUCT) [https://tutormatchingservice.com/TAMUCT] or visit the Tutoring Center in 111 Warrior Hall.

Chat live with a remote 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 online tutoring support at no additional cost. This tool provides tutoring in over 40 subject areas except writing support. Access Tutor.com through Canvas.

### **University Library & Archives**

The University Library & Archives provides many services in support of research across campus and at a distance. We offer over 350 electronic databases containing approximately 631,525 eBooks and 75,149 journals, in addition to the 97,443 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 virtually through WebEx, Microsoft Teams or in-person at the library. [Schedule an appointment here](https://tamuct.libcal.com/appointments) [https://tamuct.libcal.com/appointments]. 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/index) [https://tamuct.libguides.com/index]

### **University Writing Center**

University Writing Center: Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (A&M–Central Texas) is a free service open to all A&M–Central Texas students. The hours of operation are from 10:00 a.m.-5:00 p.m. Monday thru Thursday in Warrior Hall 416 (with online tutoring available every hour as well) with satellite hours available online only Monday thru Thursday from 6:00-9:00 p.m. and Saturday 12:00-3:00 p.m.

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-to-one session with a trained and experienced writing tutor 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](mailto:bruce.bowles@tamuct.edu) if you have any questions about the UWC, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor.



## **OTHER 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 Wellness and 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/compliance/titleix.html) [<https://www.tamuct.edu/compliance/titleix.html>].

### **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, please make a referral to the Behavioral Intervention Team. Referring your concern shows you care. 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](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2)].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](https://www.tamuct.edu/bit) website for more information [<https://www.tamuct.edu/bit>]. If a person's behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5805.

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### **Copyright Notice**

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