

**SAM HOUSTON STATE UNIVERSITY  
COLLEGE OF BUSINESS ADMINISTRATION  
Department of Accounting  
Course Syllabus  
Fall 2007**

**COURSE NUMBER:** Accounting 369  
**COURSE TITLE:** Cost Accounting  
**PREREQUISITES:** Accounting 232 (Principles of Accounting II)  
**REQUIRED TEXT:** *Cost Accounting, a Managerial Emphasis*, by Horngren, Datar, and Foster, 12<sup>th</sup> Edition  
**INSTRUCTOR:** Martha L. Sale, DBA  
 Assistant Professor of Accounting  
**OFFICE:** 305E Smith-Hutson Business Building  
**PHONE:** Office: 936-294-3293, Home: 936 435-0990  
**E-MAIL:** MSale@shsu.edu  
**OFFICE/CLASS HOURS:**

Additional times by  
appointment

DAY	CLASS	CLASS HOURS	OFFICE HOURS
M and W	ACC 369.01	8:00 – 9:20	9:20 – 10:35 In Office
Tu and Th	ACC 369.02	8:00 – 9:20	9:20 – 10:35 In Office
Th (only)	ACC 564.01	6:00-8:50 TUC	1:00 – 5:00 Blackboard Virtual Office

I make EVERY effort to be available during stated office hours. If I must be unavailable for a meeting or appointment, I post a note on my door. Otherwise, if I'm out during office hours, I am in the building and will return momentarily. I often work in my office. You may stop by any time and if I am not terribly, terribly busy I will meet with you.

**SUPPLEMENTAL MATERIALS:**

Form 882 Scantrons for exams as announced and a non-programmable calculator for class and exams.

**COURSE OBJECTIVES:**

The objective of this course is to provide a strong foundation in the development and use of accounting information for decision-making, planning, and control in organizations. It introduces a broad spectrum of Management Accounting and Cost Accounting topics. For students interested in obtaining professional certifications in Accounting, Accounting 369 provides necessary information for success in certification and in accounting practice.

At the completion of this course students will:

- a. Be familiar with the roles of cost or managerial accountants
- b. Have acquired the skills necessary for cost or managerial accountants including:
  - a. knowing cost terms and purposes
  - b. being able to perform cost-volume-profit analysis
  - c. being familiar with the costing using job costing and process costing
  - d. being able to apply overhead using activity based costing
  - e. be able to do budgeting including all the schedules of the master budget
  - f. being able to apply standard costing
  - g. being able to conduct variance analysis
  - h. being able to produce cost reports to support management decision-making.

**COURSE DESCRIPTION:**

Accounting 369 is a study of cost accounting principles and techniques for assembling data for product costing and for managerial use in planning and control and decision making. Cost terminology, cost behavior, job order and process costing, budgeting, cost-volume-profit analysis, standard costs, and activity-based costing are topics covered.

I STRONGLY SUGGEST THAT YOU REFER TO THIS SYLLABUS OFTEN CONCERNING CLASS POLICIES. FAILURE TO FOLLOW INSTRUCTIONS INCLUDED HEREIN MAY AFFECT YOUR GRADE WHETHER YOU REMEMBER THE CONTENT OF THE SYLLABUS OR NOT, AND INABILITY TO FOLLOW INSTRUCTIONS MAY INDICATE AN INHERENT UNSUITABILITY FOR THE PRACTICE OF ACCOUNTING.

It is especially important that you include the class number (369) in the SUBJECT LINE of all emails. My students are not in my address book, so your mail may go to the "SPAM" folder if you don't include this number in the subject line. Also include your

name and section number in the email somewhere. I try to get to know you all, but I don't recognize all your names and email addresses right away.

I MAKE NO APOLOGY FOR REQUIREING YOU TO FOLLOW DETAILED DIRECTIONS. THIS PROCESS IS PART OF BEING A PROFESSIONAL IN BUSINESS. I DO NOT MAKE THE DETERMINATION OF WHEN SOMETHING IS SO IMPORTANT THAT YOU MUST MISS A CLASS OR A TEST. I DO EXPECT YOU TO TAKE RESPONSIBILITY FOR YOUR OWN LEARNIN ENVIRONMENT, FOLLOW STATED PROCEDURES AND SHOW SOME MATURITY AND ACCEPT THE CONSEQUENCES OF YOUR OWN ACTIONS.

#### **COURSE EVALUATION PROCESS:**

The course grade will depend on the student's performance four exams and other assignments as follows:	
4 Exams (Highest 4 grades of 5 exams*)	400 points
Blackboard Quizzes (8 Quizzes @ 15 pts. Each)	60
Homework Problems, Special Assignments, Professional Points and Pop Quizzes	<u>40</u>
Total points possible	500 points

**\*Note!!! To be eligible to "drop" the lowest grade you MUST show up and take the final exam during finals week. It is a requirement of the university that all students be given a final exam during the regularly scheduled final exam time.**

Letter grades will be assigned based on the percentage of points earned as follows:

- 90% (450 to 500 Points) = A
- 80% (400 to 449 Points) = B
- 70% (350 to 399 Points) = C
- 60% (300 to 349 Points) = D
- <60% (Fewer than 300 Points) = F.

#### **EXAMS (No Makeup Exams will be given – Missed exams will receive a grade of zero and the remaining 4 count.)**

I strongly encourage students with an average of C or lower to take the final. It is designed to improve your grade.

#### **HOMEWORK PROBLEMS, POP QUIZZES, SPECIAL ASSIGNMENTS, AND PROFESSIONAL POINTS**

Each student starts the class with 15 "Professional Points." You don't need to do anything to EARN them, but by showing unprofessional conduct you can LOSE them. Professionalism includes attendance, participating in class, and presenting a professional demeanor in class. I do not discuss these points with you in class when you arrive late or your cell phone disrupts class, but I do make a note of the incident. Professionalism is highly subjective, and I encourage you to discuss your situation with me if you think there are mitigating circumstances that might require you to do something that might be construed as unprofessional.

The number of POP QUIZ points that will be available is undetermined at this time and is dependent on the number of quizzes given.

A total of 90 homework points is available. The total of all these points is added together and will be divided by the highest total in the class. In this way the grade is actually scaled or curved minimizing the effect of missing one quiz.

THERE IS NO "MAKEUP" ON ANY OF THESE POINTS. LATE SUBMISSION IS NOT CREDITED.

#### **ONLINE QUIZZES:**

Questions covering each chapter are posted on Blackboard. You will have until the time of the test covering the chapter for these quizzes. You may repeat the quizzes as often as you wish to gain more practice and improve your score. Each attempt will draw new random questions from a pool covering that material and will replace the previous attempt. You are encouraged to do these quizzes multiple times, and the highest score you receive will be saved. I highly encourage you to attempt these quizzes in PLENTY OF TIME to complete them before they are due. Neither, computer, Internet nor Blackboard problems will be considered as sufficient reason to extend the due time. SAVE OFTEN.

## **ACADEMIC HONESTY:**

"Students are expected to maintain complete honesty and integrity in the academic experience both in and out of the class room. Any student found guilty of dishonesty in any phase of academic work will be subjected to disciplinary action (Code of Student Conduct and Discipline, Section 5.3, as printed in *Guidelines*). At the very minimum, cheating will result in a grade of "Zero" for the exam or assignment on which the student has cheated.

Looking at your neighbor's exam is cheating. Allowing someone to copy your exam answers is cheating. Therefore, each student is responsible for maintaining the integrity of the examination process. (If you need to look somewhere other than the exam, look at the ceiling or look at me. Also, make reasonable efforts to keep your own answers covered.) The sharing of calculators during an exam will be considered cheating. For routine homework assignments it is encouraged that students work together and share knowledge and experience. The ONLINE QUIZZES should be treated like an exam. Students should help no one and accept help from no one. Use of textbooks and materials is admissible.

## **RELIGIOUS HOLY DAYS:**

Section 51.911 of the Texas Education code requires that an institution of higher education shall allow a student who is absent from class for the observance of a religious holy day to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence. The student, not later than the 15th calendar day after the first day of the semester, or the 7th calendar day after the first day of a summer session, must notify the instructor of each scheduled class that he/she would be absent from class for a religious holy day. Refer to the Academic Calendar for the deadline date for notification by students to the faculty of the student's intent to be absent on religious holy days.

## **DISABLED STUDENTS POLICY:**

It is the policy of Sam Houston State University that no otherwise qualified disabled individual shall, solely by reason of his/her disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any academic or Student Life program or activity. Disabled students may request academic assistance when needed from a Committee for Continuing Academic Assistance for Disabled Students by visiting the Director of the Counseling Center in the Lee Drain Building Annex or by calling extension 1720.

## **ATTENDANCE POLICY:**

Class attendance is a requirement of this course. Regular attendance will indicate the amount of interest and effort a student is willing to exert in learning. Roll will be taken at each class meeting. I may award bonus attendance points.

## **CORRECTIONS:**

Any errors on Blackboard, tests or homework grades should be brought to my attention as soon as possible. In no event, should you expect a correction more than one week after the event.

## **CLASSROOM CIVILITY:**

Students are expected to assist in maintaining a classroom environment that is conducive to learning. In order to assure that all students have an opportunity to gain from time spent in class, unless otherwise approved by the instructor, students are prohibited from using cellular phones or beepers, eating or drinking in class, making offensive remarks, reading newspapers, sleeping or engaging in any other form of distraction. Inappropriate behavior in the classroom shall result in, minimally, a request to leave class.

## **EXAMINATIONS:**

1. Following Instructions – Students should read the instructions for the exam and follow them, follow any instructions given at the time of the exam, and the instructions offered here very carefully. At the discretion of the instructor a penalty of ten points may be deducted for failure to follow instructions. Accounting is ALL about being able to read and follow directions!
2. Leaving your seat during exams – You may not leave your seat during exams. If you have questions raise your hand and I will come to you. You may not return to the exam room once you have left. Bring supplies if you think you will need to blow your nose. **Go to the restroom and get a drink before the exam begins!**
3. Identification – Picture ID's should be brought to each exam to verify identity. **If you fail to bring your ID to the exam, your exam will not be graded.** Method and frequency of ID checks will be administered at the discretion of the instructor.

4. Calculators – Only non-programmable calculators will be allowed for taking exams. Each student is to bring his or her own calculator to the exam. There will be no “sharing” of calculators during the exam. **Sharing of calculators will be considered cheating!**
5. Phones – Phones will not be used as calculators during the exam. Phones should be turned off and stored (not sitting on the table) during the exam and should not be checked by the student until he/she has left the examination room. Courtesy to fellow students demands that there should be no disruptions from cell phones during tests. If your phone makes ANY noise I can hear (alarm, vibration, etc.) YOUR TEST IS OVER!!!!
6. Scantrons – The student is responsible for bring Scantrons to each examination. Exam Attendance – Make-up exams will **not** be given. Any student who misses an exam should contact me about their individual situation.
7. Late Arrival – When the test begins I will lock the door. If you come in late, I MAY ALLOW you to take the exam, but you will lose points. I RESERVE THE RIGHT TO REFUSE TO ADMIT YOU TO THE EXAM LATE.
8. Failure to follow instructions for exams may result in loss of points.

#### **DROPS AND WITHDRAWALS:**

Be aware of the last day to drop a class without a grade of F; it is also the last day to resign without receiving a WP or WF.

#### **FINAL EXAMS:**

The final exam will be given in accordance with the University schedule.

#### **COURSE SCHEDULE:**

The course schedule accompanying this syllabus is tentative and subject to change. Announcements concerning any changes will be made in class and posted on Blackboard. The student is responsible for finding out about any changes made in the schedule.

#### **CORRESPONDENCE:**

Emails are my preferred correspondence mode for class issues such as grade corrections and simple questions about policies or assignments. I have a very hard time remembering the things you tell me after or before class. All correspondence should be sent to [msale@shsu.edu](mailto:msale@shsu.edu) or submitted through the email of Blackboard. BE SURE to include the CLASS NUMBER (369) in the SUBJECT LINE of all emails, if you don't it may end up in the SPAM folder. Also, include your name and section number somewhere in the email. If you need to call me when I am not in my office you may call my home number (936-435-0990) between 9:00am and 9:00 pm only, please.

## TOPICAL OUTLINE

1. Introduction to classroom procedures and assignment format
2. The accountant's Role in the Organization
  - a. Purposes of the Accounting System
  - b. Branches of Accounting
  - c. Enhancing the Value of the Accounting System
3. An Introduction to Cost terms and Purposes
  - a. Cost Objects
  - b. Cost Classification
  - c. Cost Behavior
4. Cost-Volume-Profit Analysis
  - a. Basic CVP Assumptions
  - b. Breakeven Analysis
  - c. Sensitivity Analysis
  - d. Applying CVP to Multi-product Companies
5. Job Costing – General Topics
  - a. Distinguishing Between Job Costing and Process Costing
  - b. Tracking the Flow of Costs in a Job Cost System
  - c. Distinguishing Between Actual Costing and Standard Costing
  - d. Disposing of Over or Under Allocated Indirect Costs
  - e. Variations of Normal Costing
6. Activity Based Costing
  - a. Reasons for Use of ABC
  - b. Distinguishing Between Traditional Costing and ABC Costing
  - c. Costing Products Using ABC
7. Process Costing
  - a. Tracking the Flow of Costs in a Process Costing System
  - b. Calculating Equivalent Units of Production and Unit Cost using Weighted Average Process Cost
8. The Master Budget
  - a. Understanding the Benefits and Steps of Budgeting
  - b. Developing the Individual Budgets Comprise the Master Budget
  - c. Comparing the Budget to Actual Results
  - d. Variance Analysis and Budgetary Control
9. Variable Costing
  - a. Distinguishing Variable Costing from Absorption Costing
  - b. Using Variable Costing to Make Capacity Use Decisions
10. Cost Behavior
  - a. Linear Cost Functions
  - b. Cost Drivers
  - c. Using Regression Analysis to Develop Cost Functions
11. Relevant Cost
12. Pricing Decisions and Cost Management