

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus-Summer I, 2008

COURSE NUMBER: Accounting 369

COURSE TITLE: Cost Accounting

PREREQUISITE:
ACC 232

INSTRUCTOR:
Carl Brewer

OFFICE:
S-HBB 305-D

OFFICE HOURS:
MTWTF 07:30 am - 08:00 am
12:00 pm - 01:00 pm
and by appointment with instructor

OFFICE TELEPHONE:
Office Phone (936) 294-1830
E-mail: aac_cwb@shsu.edu
Facsimile: (936) 294-1982

REQUIRED TEXTS:
Cost Accounting: A Managerial Emphasis 13th Ed. by Horngren, Foster, Datar, Rajan, and Ittner
(Prentice Hall, 2009)

COURSE HOMEPAGE: [Not on Blackboard, but linked under Course Information]
A homepage for this course can be accessed using the World Wide Web at the instructor's homepage at the following Uniform Resource Locator (URL) Address:
http://shsu.edu/~aac_cwb/
Check the homepage for items of current interest for your class.

SUPPLEMENTAL MATERIALS:
A small screen, non-programmable, four-function calculator for exams.
Scantron Form 882e or 882es for exams.

COURSE DESCRIPTION:
A study of cost accounting principles and techniques of 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.

COURSE OBJECTIVES: [Learn some new information and how to apply that information]

Upon completion of this course:

1. The student will understand the terms and concepts used in cost/managerial accounting.
2. The student will develop an ability to solve problems and analyze short case situations involving topics mentioned in the course description, including using computer spreadsheets.
3. The student will be able to apply cost/managerial terms, concepts, and procedures to managerial situations, formulate a solution or recommendation, and communicate the results of the analysis.

COURSE EVALUATION PROCESS:

There will be three exams during the semester plus a comprehensive final exam [a total of four exams]. Course grades will be based on the best two of the three semester exams (30% each) plus the final exam (30%). Each student must take the final exam. In addition there will be an Excel Cost-Volume-Profit assignment (5%) and an Excel regression assignment (5%).

Grades will be based on the following scale:

Percentage Letter Grade

90 - 100	A
80 - 89	B
70 - 79	C
60 - 69	D
Below 60	F

Note that violation of academic honesty can affect the course grade. "Cheating" on an exam (i.e., the giving or receiving of aid) will result in a course grade of "F." See "Academic Dishonesty" below.

Note that classroom behavior that disrupts or distracts (for example, talking to other students during lecture) can negatively affect course grade, e.g., an "A" can become an "F." Do not expect the instructor to tell you that you are talking or that your talking is distracting or that your course grade is falling to a lower grade level; just assume that it is. Whispering, of course, is a form of talking. Of course, talking is not the only form of distraction or disruption [see Classroom Civility below]. The reading of newspapers is distracting.

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 professor, students are prohibited from using laptop computers, cellular phones or beepers, text messaging, ear phones, eating in class, making offensive remarks, reading newspapers, sleeping, talking among each other at inappropriate times, or engaging in any other form of disruption or distraction. **[See Course Evaluation Process above for effect on Course Grade]. Please turn off your cell phone and put it away before class begins!!!**

RELIGIOUS HOLY DAYS:

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence.

DISABLED STUDENT POLICY:

It is the policy of Sam Houston State University that no otherwise qualified disabled individual shall, solely by reason of his/her handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any academic, Student Life program, or activity. Handicapped 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 ext. 41720.

ATTENDANCE POLICY:

Regular and punctual attendance is expected of each student at Sam Houston State University. A record of class attendance will be maintained for each student. Attendance will be taken at the start of each class.

TOPICS

1. Environment of Cost Accounting - Organizational Issues
2. Ethical Standards and Issues
3. Quality Considerations
4. Cost Behavior - Issues and Analysis
5. Flexible Budgeting
6. Master Budget
7. Product Costing
8. Activity-Based Costing
9. Job Order Costing
10. Process Costing
11. Joint and By-Products
12. Absorption and Variable Costing
13. Standard Cost and Controls
14. Cost-Volume-Profit Analysis
15. Capital Budgeting
16. Responsibility Accounting
17. Measuring Organizational Performance

OTHER:

DROP DATE:

June 30 is the last day to drop a class without a grade of F.
June 30 is the last day for resignations.

MAKEUP EXAMINATIONS:

There are no make-up exams.

CALCULATORS:

Only small screen, non-programmable, four-function calculators [i.e., +, -, *, /] are permitted to be used on exams. If it has % and square root, that's OK; but no more functions. If there are alphabetical symbols, the calculator will not be allowed. If it has financial ratios etc, it will not be allowed. Cell phones are not allowed.

IDENTIFICATION:

Identification [i.e., current SHSU student identification] may be required to take exams.

ASSIGNMENTS:

Reading assignments should be completed prior to the next class meeting. Selected assigned exercises and problems will be reviewed in class. Timely completion of assignments is vital in preparing for examinations, and students should always be prepared to provide solutions to assignments for classroom discussion.

FOOD/DRINK/SMOKING:

Students should complete food and beverages in the halls before going into the classroom. Plain water in a bottle with a replacable cap may be brought into the classroom if needed for health reasons.

Smoking anywhere in the building is prohibited. Tobacco products (e.g., chewing, dipping, and related expectoration [spitting]) are prohibited in the classroom.

ACC 369.01/Brewer [08:00am--09:50am] SHB R331
COURSE OUTLINE
SUMMER I, 2008

DATE	TOPIC
Jun 3	Introduction, 2 [Cost Terms]
4	2/10 [Determining How Costs Behave]
5	3 [Cost-Volume-Profit Analysis]
6	4 [Job Order Costing]
9	17 [Process Costing]
10	17
11	Exam I (Ch 2,3,4,10,17)
12	5 [ABC, ABM]/6 [Budgeting, Responsibility Accounting]
13	6 [Budgeting]
16	7/8 [Standard Costing, Variance Analysis]
17	9 [Variable Costing]
18	9
19	Exam II (Ch 5,6,7,8,9)
20	11 [Decision-Making]
23	15 [Cost Allocation, Support Department Costs]
24	16 [Joint Products, By-Products]
25	18 [Spoilage, Scrap]
26	18
27	Exam III (Ch 11,15,16,18)
30	Course Wrap-up

Jul 1	Final Exam (Comprehensive - but I will provide topics)