

Sul Ross State University
Department of Business Administration
Cost Accounting
ACC 3332:001
TR 12:30 – 1:45 pm BAB 305
Spring 2016

Course Instructor: Mary Jane Saucedo, PhD, CPA
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Office Hours:

Tuesday & Thursdays 7:30 – 11:00; Wednesday 4:30 – 6:00; & By Appointment

Course Description:

Cost accounting fundamentals, product costing, planning and control; job order and process costing, budgeting, standard cost, profit-cost-volume relationships, and inventory control.
Prerequisite ACC 2302

Student Learning Outcomes:

Upon successful completion of this course, students will be able to

- Understand the basic concepts of cost behavior
- Apply various cost accounting tools to facilitate decision making
- Determine the cost production
- Understand how the budget process supports strategic planning
- Design a performance system that incorporates both financial and non-financial measures
- Understand the changing landscape of cost and managerial accounting

Required Course Materials:

Fundamentals of Cost Accounting, (4th Edition), by Lanen, Anderson, and Maher, McGraw-Hill.
ISBN 978-0-07-802552-5

Website: www.mhhe.com/lanen3e

Course Grading:

Class Participation	10%
Homework Problems	30%
Exams (3exams at 20% each)	60%
Total Points	100%

Your grade will be based on the following scale:

A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	59% and below

Make-up exams will only be administered if instructor is notified before student's absence.

Assignments:

Students are required to read the assigned materials prior to class and be prepared to participate in class discussions. Homework will not be accepted late. Please read the syllabus and follow the timeline on assignments.

Attendance:

Class attendance is required. Each student is expected to attend class regularly, to arrive on time, and to remain until class is dismissed. Tardiness and leaving class early are disruptive for other students and the instructor. Students who do not arrive promptly or who leave early may be noted as absent.

The class attendance policy on page 69 of the 2012-2014 catalog will be followed. A student will be dropped after they accumulate six absences. General guideline is nine absences for a MWF class, six absences for a MW or TR class and three absences for a night class. Absences from class for University sanctioned activities shall not be included in this count provided the student notifies the instructor in advance.

Classroom Behavior:

Distracting behavior such as uninvited casual talk among students, use of cellular phones, beepers or inappropriate behavior toward fellow students or faculty is unacceptable. Turn off your cell phone and any other electronic equipment before class starts. If you turn your phone to vibrate, do not answer it in class and do not leave the classroom to answer your phone unless you have an emergency.

Academic Honesty:

Cheating or plagiarism includes the copying of all or part of another person's work and will not be tolerated. If you allow your work to be copied or make it available to another student for this

purpose you are also cheating. All parties involved will receive an F on the assignment.

Students with Disabilities:

The University is committed to equal access in compliance with the Americans with Disabilities Act of 1990 (ADA) and section 504 of the Rehabilitation Act of 1973. The Counseling Center has the responsibility to assist students with disabilities in gaining opportunities for full participation in programs, services and activities. Disability Services is currently located in Ferguson Hall Room 112. . The telephone number is (432) 837-8203.

CLASS SCHEDULE*:

January 19, 2016

Introduction

January 21, 2016

Chapter 1-- Introduction and Overview

January 26, 2016

Chapter 2 – Cost concepts and Behavior

January 28, 2016

Exercises – 23, 24, 25, 27, 28, 30, 31, 32, 36, 37, 42, 43, 44, 45

February 2, 2016

Chapter 3 – Fundamentals of cost-Volume-Profit Analysis

February 4, 2016

Exercises – 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 33, 34, 36, 37

February 9, 2016

Chapter 4 – Fundamentals of Cost Analysis for Decision Making

February 11, 2016

Exercises -- 32, 34, 38, 41, 44, 46

February 16, 2016

Chapter 6 – Fundamentals of Product and Service Costing

February 18, 2016

Exercises – 21, 23, 24, 26, 27, 29, 30, 31, 32, 33, 34, 35, 38, 40

February 23, 2016

Chapter 7 – Job Costing

February 25, 2016

Exercises -- 18, 20, 22, 24, 26, 27, 28, 29, 30, 31, 32

March 1, 2016

EXAM I

Chapter 8 – Process Costing

March 3, 2016

Exercises – 16, 17, 18, 20, 21, 22, 23, 24, 25, 27, 28, 29, 30, 31, 32, 33, 34, 35

March 8, 2016

Chapter 9 – Activity-Based Costing

March 10, 2016

Exercises – 22,23, 25, 27, 28, 29, 33

March 15, 2016

SPRING BREAK

March 17, 2016

SPRING BREAK

March 22, 2016

Chapter 10 – Fundamentals of Cost Management

March 24, 2016

Exercises – 22, 23, 25, 26, 28, 30, 34, 35, 38, 47

March 29, 2016

Chapter 11 – Service Department and Joint Cost Allocation

March 31, 2016

Exercises – 22, 23, 24, 25, 26, 27, 29, 34, 38, 41,

April 5, 2016

EXAM II

Chapter 12 – Fundamentals of Management Control Systems

April 7, 2016

Exercises – 19, 20, 21, 23, 24, 28, 30

April 12, 2016

Chapter 13 – Planning and Budgeting

April 14, 2016

Exercises – 18, 20, 21, 23, 24, 25, 27, 28, 29, 30, 32,

April 19, 2016

Chapter 14 – Business Unit Performance Measurement

April 21, 2016

Exercises -- 20, 22, 23, 24

Problems – 34, 35

April 26, 2016

Chapter 16 – Fundamentals of Variance Analysis

April 28, 2016

Exercises – 17, 21, 22, 29, 30, 33, 35, 36, 38, 39

May 3, 2016

Review for Final Exam

May 5, 2016

DEAD DAY

May 12, 2016

FINAL EXAM (Chapters 13, 14, 16) 10:15 – 12:15 pm BAB 305

***SCHEDULE SUBJECT TO CHANGE**