

**ACC 3332**  
**COST ACCOUNTING**  
**Fall 2018**  
**BAB 318**  
**6:00 – 8:50 M**

**Course Instructor:** Santiago Castillo

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**Office Hours:** Monday and Wednesday 5:00 – 6:00 pm  
Other times 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

**Prerequisites:**

ACC 2302 – Principles of Accounting II

**Required Course Materials:**

COST ACCOUNTING, 15<sup>th</sup> edition, by Horngren, Datar, & Rajan  
ISBN: 978-0-13-342870-4, published by Pearson Higher Ed

**Program Learning Objectives (PLO):**

- PLO 1 Analyze and solve business problems across major business functions, using fundamental business principles and strategies
- PLO 2 Communicate business information through written, oral and other delivery processes
- PLO 3 Identify and discuss the impact of ethical and social responsibility issues in business
- PLO 4 Identify and describe the major components of the external business environment

**Student Learning Outcomes**

Upon successful completion of this course, the student will be able:

- SLO1 To understand the basic concepts of cost behavior

- SLO2 To be able to apply various cost accounting tools to facilitate decision making  
 SLO 3 To be able to determine the cost production  
 SLO 4 To understand how the budget process supports strategic planning  
 SLO5 To be able to design a performance system that incorporates both financial and non-financial measures

### Course Grading

Homework	20%
Participation	15%
Exams	65%
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

### Homework & Exams

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. If a student misses an exam, it must be made up within one week of the exam date. Please read the syllabus and follow the timeline on assignments.

### 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

Sul Ross State University is committed to equal access in compliance with the Americans with Disabilities Act of 1973. It is the student's responsibility to initiate a request for accessibility services. Students seeking accessibility services must contact Mary Schwartze, M. Ed., L.P.C., in Counseling and Accessibility Services, Ferguson Hall, Room 112. The mailing address is P.O. Box C-122, Sul Ross State University, Alpine, Texas Telephone: 432-837-8691. E-mail: [mschwartze@sulross.edu](mailto:mschwartze@sulross.edu) .

### Course Assignments

**ACCT 4332  
COST ACCOUNTING  
CHAPTER ASSIGNMENTS\*  
FALL 2018**

Date	Chapter	Exercises & Problems
8/27/2018		Introduction
9/3/2018		Labor Day -- No Cass
9/10/2018	1 2	21,32,33 17,22,23,25,28,31,33,
9/17/2018	3 4	16,20,22,24,25,28,30,31 16,17
9/24/2018	4 5	20,23,26,27 17,19,21
<b>10/1/2018</b>		<b>EXAM I Chapters 1 - 5</b>
10/8/2018	6 7	30,39 17,22,23,24
10/15/2018	8 9	16,17,18,19,21,29 16,17,21,26
<b>10/22/2018</b>	15	16,19 <b>Semester Mid-Term</b>
<b>10/29/2018</b>		<b>EXAM II Chapters 6 - 9, 15</b>
11/5/2018	16	16.17,18,19,24,26
11/12/2018	17	16,18,19,20,21,22,24,25,26,27
<b>11/16/2018</b>		<b>Deadline to Withdraw with a "W" by 4:00 PM</b>
11/19/2018	18	17,18,19,20,
11/26/2018	21	16,17,20,21,22,23,24,
12/3/2018	23	16,17,20,31,
<b>12/7/2018</b>		<b>FINAL EXAM Chapters 16 - 18, 21, 23</b>
12/14/2018		Fall Commencement

**\*Assignments Subject to Change**