

Sul Ross State University
Department of Business Administration
Cost Accounting
ACC 3332.001
Online
Fall 2023

Course Instructor: Jawanna Sanderson, CPA
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Office Hours:

Monday 1:00 p.m. – 3:00 p.m.
Wednesday 1:00 p.m. – 3:00 p.m.
Friday 11:00 a.m. – 1:00 p.m.

To set up a virtual meeting, please email the instructor to set up an appointment and get a link provided.

Other appointment times will be available by appointment. Please arrange appointments with the professor.

Required Course Materials:

Fundamentals of Cost Accounting (7th edition) by William N. Lanen, Shannon W. Anderson and Michael W. Maher
McGraw-Hill, ISBN: 9781264464791

CONNECT ACCESS CODE IS REQUIRED TO COMPLETE COURSE HOMEWORK AND OTHER ASSIGNMENTS.

You can purchase the book through the SRSU bookstore or directly through McGraw Hill. Make sure that you purchase the “Connect” version of the book if you purchase it directly through McGraw Hill’s website.

You can find the book on the SRSU Bookstore if you use the following link:

ACCA 3332, Section W01: [Cost Accounting](#)

Course Description:

This is an online course that will take place over the normal course of the spring semester. There will be 14 modules that will usually correspond with each week of the course. However, there are certain weeks where more or less time is allotted. See the course schedule for all due dates.

For each module, there will be assignments to be completed through McGraw Hill's Connect program, which is linked to the required course textbook. In addition, there will be four normal Comprehension Opportunities (exams) throughout the course, that will test the knowledge that you have gained. There will also be at least four discussions via Blackboard throughout the course. These discussions may be used to portray your understanding of the tools we are learning about and how they are important, as well as to bounce ideas off of your fellow students. The discussions may also be used as a tool to learn more about your fellow students and your professor. In addition, you will utilize skills learned throughout the course to complete an overall costing project, which will put you in the mindset of costing products for a business.

In this course we will cover the fundamentals of cost accounting. We will also study the purpose of cost accounting-primarily product costing, planning and control. We will expand on that knowledge by studying various methods of attaining these goals, such as job order costing, process costing, budgeting, standard costs, profit-cost volume relationships, analysis of variances, contribution approach, relevant costs, and inventory control.

SRSU Disability Services

Alpine Campus

SRSU Disability Services. Sul Ross State University (SRSU) is committed to equal access in compliance with Americans with Disabilities Act of 1973. It is SRSU policy to provide reasonable accommodations to students with documented disabilities. It is the student's responsibility to initiate a request each semester for each class. Alpine students seeking accessibility/accommodations services must contact Mary Schwartze Grisham, M.Ed., LPC, SRSU's Accessibility Services Coordinator at 432-837-8203 (please leave a message and we'll get back to you as soon as we can during working hours), or email mschwartz@sulross.edu Our office is located on the first floor of Ferguson Hall (Suite 112), and our mailing address is P.O. Box C-122, Sul Ross State University, Alpine, Texas, 79832.

RGC

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SRSU Distance Education Statement

Students enrolled in distance education courses have equal access to the university's academic support services, such as library resources, online databases, and instructional technology support. For more information about accessing these resources, visit the SRSU website. Students should correspond using Sul Ross email accounts and submit online assignments through Blackboard, which requires secure login. Students enrolled in distance education courses at Sul

Ross are expected to adhere to all policies pertaining to academic honesty and appropriate student conduct, as described in the student handbook. Students in web-based courses must maintain appropriate equipment and software, according to the needs and requirements of the course, as outlined on the SRSU website. Directions for filing a student complaint are located in the student handbook.

Libraries

The Bryan Wildenthal Memorial Library in Alpine Offers FREE resources and services to the entire SRSU community. Access and borrow books, articles, and more by visiting the library's website, library.sulross.edu. Off-campus access requires logging in with your LobolD and password. Librarians are a tremendous resource for your coursework and can be reached in person, by email (srsulibrary@sulross.edu), or phone (432-837-8123).

The Southwest Texas Junior College (SWTJC) Libraries at Uvalde, Del Rio, and Eagle Pass. Offer additional access to library spaces and resources. Del Rio, Eagle Pass, and Uvalde students may also use online resources available through SWTJC website, library.swtjc.edu. The SWTJC Libraries serve as pick-up locations for InterLibrary Loan (ILL) and Document Delivery from the Alpine campus.

Classroom Etiquette

We will be participating in discussions and interacting with each other throughout this course. It is important for all students to be respectful and kind to one another, regardless of any differences. The course requires respect be shown at all times.

Attendance

This course is an online course. We will not meet in person for classes. However, you are still responsible for viewing/reading class materials that are posted on Blackboard. These may include articles, videos, handouts, and/or lectures. Lectures will be provided via PowerPoint with voice overlay to discuss the topics, as well as some video lectures to show you how to work out accounting problems. You are responsible for the topics and the due dates.

Academic Honesty Policy

The University expects all students to engage in all academic pursuits in a manner beyond reproach and to maintain complete honesty and integrity in academic experiences both in and out of the classroom. The University may initiate disciplinary proceedings against a student accused of any form of academic dishonesty, including but not limited to, cheating on an examination or other academic work, plagiarism, collusion, and the abuse of resource materials.

Academic Dishonesty includes:

1. Copying from another student's test paper, laboratory report, other report, or computer files, data listings, and/or programs, or allowing another student to copy from same.
2. Using, during a test, materials not authorized by the person giving the test.
3. Collaborating, without authorization, with another person during an examination or in preparing academic work.
4. Knowingly, and without authorization, using, buying, selling, stealing, transporting, soliciting, copying, or possessing, in whole or in part, the contents of a non-administered test.
5. Substituting for another student; permitting any other person, or otherwise assisting any other person to substitute for oneself or for another student in the taking of an examination or test or the preparation of academic work to be submitted for academic credit.
6. Bribing another person to obtain a non-administered test or information about a non-administered test.
7. Purchasing or otherwise acquiring and submitting as one's own work any research paper or other writing assignment prepared by an individual or firm. This section does not apply to the typing of a rough and/or final version of an assignment by a professional typist.
8. "Plagiarism" means the appropriation and the unacknowledged incorporation of another's work or idea in one's own written work offered for credit.
9. "Collusion" means the unauthorized collaboration with another person in preparing written work offered for credit.
10. "Abuse of research materials" means the mutilation, destruction, concealment, theft, or alteration of materials provided to assist students in the mastery of course materials.
11. "Academic work" means the preparation of an essay, dissertation, thesis, report, problem, assignment, or other project that the student submits as a course requirement or for a grade.
12. "Falsification of Data" means the representation, claim, or use of research, data, statistics, records, files, results, or information that is falsified, fabricated, fraudulently altered, or otherwise misappropriated or misrepresented.

All academic dishonesty cases may be first considered and reviewed by the faculty member. If the faculty member believes that an academic penalty is necessary, he/she may assign a penalty, but must notify the student of his/her right to appeal to the department chair, the College Dean, and eventually to the Graduate Dean before the imposition of the penalty. At each step in the process, the student shall be entitled to written notice of the offense and/or the administrative decision, an opportunity to respond, and an impartial disposition as to the merits of his/her case. The decision of the Graduate Dean shall be final.

In the case of flagrant or repeated violations, the Graduate Dean may refer the matter to the Dean of Students for further disciplinary action. No disciplinary action shall become effective against the student until the student has received procedural due process except as provided under Interim Disciplinary Action.

Academic Integrity

Students in this class are expected to demonstrate scholarly behavior and academic honesty in the use of intellectual property. A scholar is expected to be punctual, prepared, and focused; meaningful and pertinent participation is appreciated. Examples of academic dishonesty include but are not limited to: Turning in work as original that was used in whole or part for another course and/or professor; turning in another person's work as one's own; copying from professional works or internet sites without citation; collaborating on a course assignment, examination, or quiz when collaboration is forbidden.

Classroom Climate of Respect

Importantly, this class will foster free expression, critical investigation, and the open discussion of ideas. This means that all of us must help create and sustain an atmosphere of tolerance, civility, and respect for the viewpoints of others. Similarly, we must all learn how to probe, oppose and disagree without resorting to tactics of intimidation, harassment, or personal attack. No one is entitled to harass, belittle, or discriminate against another on the basis of race, religion, ethnicity, age, gender, national origin, or sexual preference. Still we will not be silenced by the difficulty of fruitfully discussing politically sensitive issues.

Diversity Statement

I aim to create a learning environment for my students that supports a diversity of thoughts, perspectives and experiences, and honors your identities (including race, gender, class, sexuality, religion, ability, socioeconomic class, age, nationality, etc.). I also understand that the crisis of COVID, economic disparity, and health concerns, or even unexpected life events could impact the conditions necessary for you to succeed. My commitment is to be there for you and help you meet the learning objectives of this course. I do this to demonstrate my commitment to you and to the mission of Sul Ross State University to create an inclusive environment and care for the whole student as part of the Sul Ross Familia. If you feel like your performance in the class is being impacted by your experiences outside of class, please don't hesitate to come and talk with me. I want to be a resource for you.

Department of Business Administration BBA Student Learning Outcomes

SLO 1 – Students will be able to analyze and solve business problems across major business functions, using fundamental business principles and strategies.

SLO 2 – Students will be able to communicate about contemporary business-related topics.

SLO 3 – Students will be able to comprehend the impact of ethical and social responsibility in business

Department of Business Administration BBA Marketable Skills

Marketable Skill 1 - Students will have the ability to apply the principles of business they learn to the management of existing businesses or the creation of new businesses.

Marketable Skill 2 - Students will have the ability to use research and analysis to make informed decisions.

Marketable Skill 3 - Students will have the ability to write business letters, emails, resumes and reports.

Marketable Skill 4 - Students will have the ability to make effective oral presentations to both professional and general audiences.

Course Grading

Connect Homework & BB Discussions	45%
Costing Project	15%
Comprehension Opportunities (Exams)	40%
Total	100%

Your grade will be based off of the following scale:

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

Assignments

Assignments will **not** be accepted late. Most assignments will be completed through McGraw-Hill's Connect platform and will differ, depending on the chapter. There will usually be two homework assignments per chapter. Some weeks there might be more or less assignments. These assignments will be due on **Friday evenings at 10 p.m.** They will open on the Saturday before at midnight, so you will have a full week to complete the assignments. If there are extenuating circumstances that keep you from completing the assignments, please let the instructor know ***BEFORE*** the due date. You have seven days to complete the assignments, so there should be plenty of time to let the professor know of your situation or get the assignments done. Be responsible.

Costing Project

You will participate in an activity towards the end of the semester, in which you are placed in the mindset of a new business owner that needs to cost out their product. You will be given

parameters related to costing out this finished product. The knowledge needed to “cost” a finished product will be learned throughout the course. You will use the information given to you and Excel to add the costs of your finished product together, based on the different types of costs we will learn about. You will have to analyze the costs of the product that you are given and put yourself in the mind of a business owner to determine the price that you will need to sell the product at in order to create a certain amount of profit. The format for your final product in Excel will be given to you, as well.

Comprehension Opportunities (Exams)

There will be four Comprehension Opportunities throughout the semester. The first and third Opportunity will cover four chapters. The second and last Opportunity will cover three chapters. Opportunities will be taken online using Blackboard. They will be open and available for two days, starting the day before it’s due at midnight and will end on the scheduled due date at **10 p.m.** See the course schedule for the due dates.

Cost Accounting
Fall 2023
Class Assignments & Schedule

Week	Due Date	Chapter	Assignments
1	9/1/2023	N/A	Welcome to the Course! Let's focus on getting the book, because it is needed for your homework. - BB Discussion #1 Due
	9/4/2023		Labor Day Holiday - No Class
2	9/8/2023	1	Cost Accounting: Information for Decision Making- Connect Homework Due
	9/13/2023		Last day to drop without creating an academic record
3	9/15/2023	2	Cost Concepts and Behavior - Connect Homework Due
4	9/22/2023	3	Fundamentals of Cost Volume Profit Analysis - Connect Homework Due
5	9/29/2023	4	Fundamentals of Cost Analysis for Decision Making - Connect Homework Due
	10/3/2023		Comprehension Opportunity #1 - Ch. 1-4
6	10/6/2023	5	Cost Estimation - Connect Homework Due & BB Discussion #2 Due
7	10/17/2023	6	Fundamentals of Product and Service Costing - Connect Homework Due
8	10/20/2023	7	Job Costing - Connect Homework Due

10/24/2023

Comprehension Opportunity #1 - Ch. 5-7

9 10/27/2023 8 Process Costing - **Connect Homework Due**

10 11/3/2023 9 Activity-Based Costing - **Connect Homework Due**

11/8/2023

Costing Project Due

11 11/10/2023 10 Fundamentals of Cost Management - **Connect Homework & BB Discussion #3 Due**

12 11/17/2023 11 Service Department and Joint Cost Allocation - **Connect Homework Due**

11/17/2023

Last Day to Drop With A "W"

11/21/2023

Comprehension Opportunity #3 - Ch. 8-11

11/22 - 11/24/2023

Thanksgiving Holiday - No Class

13 12/1/2023 12 & 13 Fundamentals of Management Control Systems - **Connect Homework Due** Planning and Budgeting - **Connect Homework Due**

14 12/7/2023 16 Fundamentals of Variance Analysis - **Connect Homework Due & BB Discussion #4 Due**

Finals **12/12/2023** **Comprehension Opportunity #4 - Ch. 12, 13, & 16**

NOTE: Comprehension Opportunities are due on class days, however they will be online exams through Connect. You will have two days (the day before its' due and the due date) to complete the exam, at your pace.

Dates with asterisks by them are not Fridays. These are weeks when homework is due on a day of the week other than a Friday.

IMPORTANT DATES

9/4/2023	Labor Day Holiday - No Class
9/13/2023	Last day to drop a class without affecting academic record
10/3/2023	1st Comprehension Opportunity DUE
10/24/2023	2nd Comprehension Opportunity DUE
11/8/2023	Costing Project Due
11/17/2023	Last Day to Drop With A "W"
11/21/2023	3rd Comprehension Opportunity DUE
11/22 - 11/24	Thanksgiving Holiday - No Class
12/12/2023	4th Comprehension Opportunity DUE
12/15/2023	Graduation