Sul Ross State University
Department of Business Administration
Cost Accounting
ACCR 3332.W0l
ONLINE
Spring 2024

Course Instructor **Mary Jane Sauceda, PhD, CPA**
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Office Hours

Monday 12:00 - 6:00 PM Online
Wednesday 8:00 - 12:00 AM Online
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

Managerial Accounting for Managers, 6th Edition by Eric Noreen and Peter Brewer and Ray Garrison
ISBN: 978-1-264-44539-4
Copyright: 2020

CONNECT ACCESS REQUIRED

Course Grading

Reading Homework - Connect	25%
Problems Homework - Connect	25%
Report	10%
Exams	30%
Discussions	10%
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 complete the reading and problems on Connect for each chapter assigned. 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.

Report - Environment, Social, and Corporate Governance (ESG)

Please note that your report will be submitted using SafeAssign. If **a SafeAssign score higher than 30% is assigned to the report, a grade of zero (0) will be assigned to the report. Students will have three opportunities to submit the report, however only the LAST SUBMISSION will be graded.**

REPORT WILL NOT BE ACCEPTED LATE.

The Research Paper (at least 4 pages) is to be written on a 12 font, using Times New Roman, double spaced, with a one inch margin, and follow APA format. All reports require a cover page, abstract, and references page and do NOT count toward the page requirement.
Please include three (3) sources. Your book does not qualify as a source. Do NOT use Wikipedia and Investopedia.

All research papers are to be submitted by BlackBoard and will be submitted to Safe Assign.

The required format follows:
1.Define what is Environment, Social, and Corporate Governance (ESG)
2.Explan why ESG matters to companies
3.Find a company reporting ESG in its annual financial report and provide an example (please don't forget to provide your reference(s).

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.

Marketable Skills -- Bachelor of Business Administration (Both ALP & MRGC)

1. Students will apply the principles of business to the management of existing businesses or the creation of new businesses.
2. Students will use appropriate information from research and analysis to make informed decisions.
3. Students will be able to write business correspondence including letters, emails, reports, and resumes.
4. Students will be able to make effective oral presentations to both professional and general audiences.

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. RGC students seeking accessibility services should contact Paulette Harris, Executive Assistant to the Vice President and Dean, at 830-279-3023 or email pharris@sulross.edu. Ms. Harris's office is at 2623 Garner Field Road, Uvalde, TX 78801 (this is the mailing address, too).

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.

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.

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 LoboID 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

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.

Course Assignments

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ACCR 3332. WOl
Cost Accounting
Chapter Assignments*
Spring 2024

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Date	Chapter	Exercises & Problems
1/17/2024		**Managerial Accounting: An Overview** Homework in CONNECT DUE 1/21/24
	1	**Managerial Accounting and Cost Concepts** Homework in CONNECT DUE 1/21/24 **Discussion – Introduction DUE 1/21/24**
1/22/2024	2	**Cost-Volume-Profit Relationships** Problems in CONNECT DUE 1/28/24
1/29/2024	3	**Job-Order Costing: Calculating Unit Product Costs** Homework in CONNECT DUE 2/4/24
2/5/2024	4	**Variable Costing and Segment Reporting: Tools for Management** Homework in CONNECT DUE 2/11/24
2/12/2024		**EXAM** I - **CHAPTERS 1 - 4 DUE 2/18/24**
2/19/2024	5	**Activity-Based Costing: A Tool to Aid Decision Making** Homework in CONNECT DUE 2/25/24
2/26/2024	6	**Differential Analysis: The Key to Decision Making** Homework in CONNECT DUE 3/3/24
3/4/2024	7	**Capital Budgeting Decisions** Homework in CONNECT DUE 3/10/24
3/11/2024		SPRING BREAK
3/18/2024	8	**Master Budgeting** Homework in CONNECT DUE 3/24/24
3/25/2024		**EXAM** II - **CHAPTERS 5 - 8 DUE 3/31/24**

4/1/2024   **ENVIRONMENTAL, SOCIAL, AND CORPORATE GOVERNANCE (ESG) REPORT DUE 4/7/2024**

4/8/2024   9   **Flexible Budgets and Performance Analysis**
Homework in CONNECT DUE 4/14/24
Discussion – ESG Report DUE 4/14/24

4/12/2024   **Last Day to Withdraw with a "W"**
Last Day to Apply for Spring 2024 Graduation

4/15/2024   10   **Standard Costs and Variances**
Homework in CONNECT DUE 4/21/24

4/22/2024   11   **Responsibility Accounting Systems**
Homework in CONNECT DUE 4/28/24

4/29/2024   12   **Strategic Performance Measurement**
Homework in CONNECT DUE 5/5/24

5/7/2024   EXAM III - **CHAPTERS 9 - 12 DUE 5/7/24**

*__Assignments Subject to Change__