

**Sul Ross State University International  
Department of Business Administration**

**Cost Accounting  
ACCR 3332  
6:00 – 8:45 PM M  
Spring 2026**

## ***Connecting with Students for Success***

**As a part of a research study, I am committed in this course to the following:**

I will know your name

I will provide user-friendly, timely feedback on your assignments

I will hold high standards and support you to achieve them

I will hold an individual meeting with each student during the semester

### **Course Instructor Mary Jane Saucedo, PhD, CPA**

**Office:** A113

**Office Phone** (830)279-3034

**Cell Phone** (956) 245-0912

**Email** [Maryjane.sauceda@sulross.edu](mailto:Maryjane.sauceda@sulross.edu)

### **Office Hours**

Monday 3:00 – 6:00 PM

Tuesday 3:00 – 6:00 PM

Wednesday 8:00 - 9:00 AM

Thursday 8:00 – 10:00 AM Online

Friday 8:00 – 10:00 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, 6<sup>th</sup> Edition by Eric Noreen and Peter Brewer and Ray Garrison  
ISBN: 978-1-264-44539-4

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## **CONNECT ACCESS REQUIRED**

### **Course Grading**

Problems Homework - Connect	40%
Report	20%
Exams	30%
Class Participation	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

### **Survey**

As part of the Connecting with Students for Success Research Study, students will be asked to complete a survey. The dates for this survey are From March 24 – April 4, 2025. Students that complete the survey will be **granted extra credit of ten (10) points added to their Final Exam grade.**

### **Introduction Discussion**

Please introduce yourself to the class. Please share with us your education, experience, and future aspirations, list of places you've traveled to or wish to travel to, hobbies, fun things about yourself, etc.

### **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 5 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. Explain 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)).

#### **Discussion on Report**

Now that you have researched and submitted your report on Environment, Social, and Corporate Governance (ESG) please share your comments in the Discussion Board. Do you agree with the corporations and how they are funding their ESG projects? What do you think is good about ESG? What do you think is not so good about ESG?

Please add a substantial post and respond to two peers.

#### **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.

### **ADA Statement**

SRSU Accessibility Services. Sul Ross State University (SRSU) is committed to equal access in compliance with the 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. Students seeking accessibility/accommodations services must contact Mrs. Mary Schwartze Grisham, LPC, SRSU's Accessibility Services Director or Ronnie Harris, LPC, Counselor, at 432-837-8203 or email [mschwartze@sulross.edu](mailto:mschwartze@sulross.edu) or [ronnie.harris@sulross.edu](mailto:ronnie.harris@sulross.edu). Our office is located on the first floor of Ferguson Hall, room 112, and our mailing address is P.O. Box C122, Sul Ross State University, Alpine, Texas, 79832.

### **Student Responsibilities**

All full-time and part-time students are responsible for familiarizing themselves with the [Student Handbook](#) and the [Undergraduate & Graduate Catalog](#) and for abiding by the [University rules and regulations](#). Additionally, students are responsible for checking their Sul Ross email as an official form of communication from the university. Every student is expected to obey all federal, state and local laws and is expected to familiarize him/herself with the requirements of such laws.

### **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 a 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.

## **Counseling**

Sul Ross has partnered with TimelyCare where all SR students will have access to nine free counseling sessions. You can learn more about this 24/7/365 support by visiting Timelycare/SRSU. The SR Counseling and Accessibility Services office will continue to offer in-person counseling in Ferguson Hall room 112 (Alpine campus), and telehealth Zoom sessions for remote students and RGC students.

## **Libraries**

The Bryan Wildenthal Memorial Library and Archives of the Big Bend in Alpine offer 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](http://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](mailto:srsulibrary@sulross.edu)), or by phone (432-837-8123).

No matter where you are based, public libraries and many academic and special libraries welcome the general public into their spaces for study. SRSU TexShare Cardholders can access additional services and resources at various libraries across Texas. Learn more about the TexShare program by visiting [library.sulross.edu/find-and-borrow/texshare/](http://library.sulross.edu/find-and-borrow/texshare/) or ask a librarian by emailing [srsulibrary@sulross.edu](mailto:srsulibrary@sulross.edu).

Mike Fernandez, SRSU Librarian, is based in Eagle Pass (Building D-129) to offer specialized library services to students, faculty, and staff. Utilize free services such as InterLibrary Loan (ILL), ScanIt, and Direct Mail to get materials delivered to you at home or via email.

## **Academic Integrity**

Students in this class are expected to demonstrate scholarly behavior and academic honesty in the use of intellectual property. Students should submit work that is their own and avoid the temptation to engage in behaviors that violate academic integrity, such as 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. Students should also avoid using open AI sources *unless permission is expressly given* for an assignment or course. Violations of academic integrity can result in failing assignments, failing a class, and/or more serious university consequences. These behaviors also erode the value of college degrees and higher education overall.

## **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.

## **Supportive Statement**

I aim to create a learning environment for my students that supports various perspectives and experiences. I understand that the recent pandemic, economic disparity, and health concerns, or even unexpected life events may 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 a supportive 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.

## **Tutoring Center**

[The Lobo Den Tutoring Center](#) offers FREE tutoring support to help you excel in your courses. Whether you need assistance in Writing, Math, Science, or other subjects, we're here to help!

### **Important Information:**

- Drop-in and Scheduled Appointments: Flexible options to fit your needs.
- Hours of Operation: Monday–Friday, 8:00 AM – 5:00 PM.
- Workshops: Attend our regularly hosted academic workshops on STEM topics and professional development, often in collaboration with specialized faculty.
- Location: BWML Room 128.
- Contact Us: For more information or to book an appointment, email [tutoring@sulross.edu](mailto:tutoring@sulross.edu) or call (432) 837-8726.

### **Looking for additional support?**

- Tutor.com offers FREE 24/7 online tutoring in over 200 subjects, including specialized support for ESL and ELL learners with native Spanish-speaking tutors.
- Access Tutor.com via Blackboard: Log in to your Blackboard account to get started anytime, anywhere.

Take advantage of these valuable resources to boost your confidence and performance in your classes. We look forward to helping you succeed!

## **Course Assignments**

**ACCR 3332**  
**Cost Accounting**  
**Chapter Assignments\***  
**Spring 2026**

<b>Date</b>	<b>Assignments</b>
Week 1	
Monday 1/26/2026	1 Managerial Accounting and Cost Concepts <b>Homework in CONNECT DUE 2/1/2026</b>
Week 2	
Monday 2/2/2026	2 Cost-Volume-Profit Relationships – No Class On Monday <b>Homework in CONNECT DUE 2/8/2026</b>

**Week 3**  
Monday 2/9/2026 3 Job-Order Costing: Calculating Unit Product Costs  
**Homework in CONNECT DUE 2/15/2026**

**Week 4**  
Monday 2/16/2026 4 Var Costing and Segment Reporting: Tools for Management  
**Homework in CONNECT DUE 2/22/2026**

**Week 5**  
Monday 2/23/2026 **EXAM I - CHAPTERS 1 - 4 DUE 3/1/2026**  
**Work on Report**

**Week 6**  
Monday 3/2/2026 5 Activity-Based Costing: A Tool to Aid Decision Making  
**Homework in CONNECT DUE 3/8/2025**

**Week 7**  
Monday 3/9/2026 **SPRING BREAK**

**Week 8**  
Monday 3/16/2026 6 Differential Analysis: The Key to Decision Making  
**Homework in CONNECT DUE 3/22/2026**  
**7 Capital Budgeting Decisions**  
**Homework in CONNECT DUE 3/22/2026**

**Week 9**  
Monday 3/23/2026 8 Master Budgeting  
**Homework in CONNECT DUE 3/29/2026**

**Week 10**  
**Monday 3/30/2026 EXAM II - CHAPTERS 5 - 8 DUE 4/5/2026**  
**REPORT—DIFFERENT MARKETS DUE 4/5/2026**

**Week 11**  
Monday 4/6/2026 9 Flexible Budgets and Performance Analysis  
**Homework in CONNECT DUE 4/12/2026**

**Week 12**  
Monday 4/13/2026 10 Standard Costs and Variances  
**Homework in CONNECT DUE 4/19/2026**

**Friday      4/3/2026      Last Day to Withdraw with a "W"**

Week 13

Monday 4/20/2026 11      Responsibility Accounting Systems  
**Homework in CONNECT DUE 4/26/2026**

Weeks 14-15

Monday 4/27/2026 12      Strategic Performance Measurement  
**Homework in CONNECT DUE 5/4/2026**

**Week 16**

**Monday 5/4/2026      EXAM III - CHAPTERS 9 - 12 DUE 5/4/26**

\* Assignments Subject to Change