

**Sul Ross State University International
Department of Business Administration
Cost Accounting -- Online
ACCR 3332
Fall I 2026**

Course Instructor Mary Jane Saucedo, PhD, CPA

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Office Hours

Monday 3:00 – 6:00 PM

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, 6th 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%
AI Exercise	20%
Exams	30%
Class Participation/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

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.

Class Participation/End of Class Discussion

Please share with the class how this class is applicable to your work (future, past, and/or present).

AI Exercise

Please complete the **AI: Ethics and AI Usage found in CONNECT** and submit your work.

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.

Business Administration Program Student Learning Outcomes (SLO)

The students will analyze and solve business problems across major business functions, using fundamental business principles and strategies.

The students will communicate business information through written, oral, and other delivery processes.

The students will identify and understand the impact of ethical and social responsibility issues in business.

Marketable Skills for the Business Administration program

Students will apply the principles of business to the management of existing businesses or the creation of new businesses.

Students will use appropriate information from research and analysis to make informed decisions.

Students will be able to write business correspondence, including letters, emails, reports, and resumes.

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 Schwartz Grisham, LPC, SRSU's Accessibility Services Director or Ronnie Harris, LPC, Counselor, at 432-837-8203 or email mschwartz@sulross.edu or 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/. 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 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/ or ask a librarian by emailing 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 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* Fall I 2026

		CONNECT HOMEWORK DUE DATE	
WEEK 1	CHAPTER		
8/24/2026		Introduction Discussion	
	1	Managerial Accounting and Cost Concepts	8/30/2026
	2	Cost-Volume-Profit Relationships	8/30/2026
Week 2			
8/31/2026			
	3	Job-Order Costing: Calculating Unit Product Costs	9/6/2026
	4	Var Costing and Segment Reporting: Tools for Management	9/6/2026

Week 3

9/7/2026	Monday	Labor Day Holiday	
		EXAM I - CHAPTERS 1 - 4	9/13/2026
	5	Activity-Based Costing: A Tool to Aid Decision Making	9/13/2026

Week 4

9/14/2026	6	Differential Analysis: The Key to Decision Making	9/20/2026
	7	Capital Budgeting Decisions	9/20/2026

Week 5

9/21/2026	8	Master Budgeting	9/27/2026
		EXAM II - CHAPTERS 5 - 8	9/27/2026

Week 6

9/28/2026	9	Flexible Budgets and Performance Analysis	10/4/2026
	10	Standard Costs and Variances	10/4/2026
10/2/2026		Last Day to Drop With a "W"	

Week 7

10/5/2026	11	Responsibility Accounting Systems	10/11/2026
	12	Strategic Performance Measurement	10/11/2026

Week 8

10/12/2026		AI Assignment	10/16/2026
		EXAM III	10/16/2026

***Assignments Subject to Change**