

University of North Texas at Dallas
SPRING 2013
SYLLABUS

| ACCT 3270: Cost Accounting | | 3Hrs |
|--|--|---------------------------------------|
| Department of | Accounting | Division of |
| | | Urban and Professional Studies |
| Instructor Name: | Cheryl L. Prachyl | |
| Office Location: | DAL 2 – 238 | |
| Office Phone: | 972-338-1806 | |
| Email Address: | cheryl.prachyl@unt.edu | |
| Office Hours: | MW 11:00 – 2:30, Tue 2:00 – 7:00 or by appointment | |
| Virtual Office Hours: | Varies (I can usually be reached by email) | |
| Classroom Location: | DAL 2 – 213 | |
| Class Meeting Days & Times: | MW 5:30 – 6:50 | |
| Course Catalog Description: | Accounting in manufacturing operations; cost concepts and classifications; cost accounting cycle; accounting for materials, labor and burden; process cost accounting; budgeting; standard costs; cost reports; direct costing and differential cost analysis. | |
| Prerequisites: | ACCT 2010 and 2020 with grades of C or better; ECON 1110; and MATH 1190 or MATH 1400 or MATH 1710. This course may not be taken more than twice at UNT or at another college or university. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite. | |
| Required Text: | <p><u>Fundamentals of Cost Accounting</u>, 3rd Edition, Lanen, Anderson, and Maher ISBN – 978-0-07-352711-6</p> <p>Connect Accounting (access can be purchased at www.mhhe.com/lanen3e)</p> <p><u>Using Excel & Access for Accounting 2010</u>, 3rd Edition, Owen ISBN – 978-1-11-153267-3</p> <p>Non programmable calculator (Cell phones may not be used for a calculator during exams.)</p> | |
| Access to Learning Resources: | UNT Dallas Library: phone: (972) 780-3625 UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: 1012mgr@fheg.follett.com | |
| Course Goals or Overview: | | |
| | The goal of this course is to introduce the student to cost concepts and classifications; cost accounting cycle; accounting for materials, labor and burden; process cost accounting; budgeting; standard costs; cost reports; direct costing and differential cost analysis. | |
| Learning Objectives/Outcomes: At the end of this course, the student will | | |
| 1 | Demonstrate basic knowledge of cost accounting concepts. | |
| 2 | Be able to define the five step decision making process. | |
| 3 | Be able to estimate inventory values using different methods. | |
| 4 | Be able to compute variances and demonstrate understanding of their meanings. | |
| 5 | Be able to apply both process costing and job costing methods to product costing. | |
| 6 | Demonstrate basic competence using Excel in accounting contexts. | |

Course Outline

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated in class and through announcements posted on Blackboard.

| Date | TOPICS |
|-------------|--|
| Jan 14 | Chapter 1 – Defining Cost Accounting |
| 16 | Chapter 2 – An Introduction to Cost Terms and Purposes |
| 21 | MLK Holiday |
| 23 | Chapter 3 – Cost-Volume-Profit Analysis |
| 28 | “ “ “ |
| 30 | Chapter 4 – Fundamentals of Cost Analysis (Excel – Chapter 2, Case Problem 3 due) |
| Feb 4 | “ “ “ |
| 6 | Exam 1 – Chapters 1, 2, 3, 4 |
| 11 | Chapter 5 – Cost Estimation pp 155 - 168 (Excel – Chapter 3, Case Problem 3 due) |
| 13 | Chapter 7 – Job Costing |
| 18 | “ “ “ |
| 20 | Chapter 8 – Process Costing (Excel – Chapter 4, Case Problem 3 due) |
| 25 | “ “ “ |
| 27 | Exam 2, Chapters 5, 7, 8 |
| Mar 4 | Chapter 9 – Activity Based Costing |
| 6 | “ “ “ |
| 11 - 13 | Spring Break |
| 18 | Chapter 10 – Fundamentals of Cost Management (Excel – Chapter 5, Case Problem 3 due) |
| 20 | “ “ “ |
| 25 | Chapter 11 – Service Department and Joint Cost Allocation (Excel – Chapter 6, Case Problem 3 due) |
| 27 | “ “ “ |
| April 1 | Exam 3 – Chapters 9, 10, 11 |
| 3 | Chapter 13 – Planning and Budgeting (Excel – Chapter 7, Case Problem 3 due) |
| 8 | “ “ “ |
| 10 | “ “ “ |
| 15 | Chapter 14 – Business Unit Performance Measurement |
| 17 | “ “ “ |
| 22 | Chapter 16 – Fundamentals of Variance Analysis |
| 24 | “ “ “ |
| 29 | “ “ “ |
| May 1 | Exam 4 – Chapters 13, 14, and 16 |
| May 6 | Comprehensive Final Exam 5:00 – 7:00 pm |

Course Evaluation Methods

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

Exams – There will be four exams and a comprehensive final exam. The four best exam grades will be used to determine your final grade.

Homework – You will use Connect Accounting to complete and submit your homework problems. No other submission method will be accepted. The due dates and times are included in the assignments. Late work will not be accepted. You may work and rework the Homework assignments as many times as you want within the time window. All of your grades will be reported to me, and I will record the best grade for each assignment.

Grading Matrix:

| Instrument | Value (points or percentages) | Total |
|-------------------|---------------------------------------|------------|
| Exams | (best 4 grades of 5 exams) | 400 |
| Excel Assignments | (Average of grades on 6 assignments) | 100 |
| Homework | (Average of all homework assignments) | 100 |
| Total: | | 600 |

Grade Determination:

- A = 600 – 540 points
- B = 539 – 480 points
- C = 479 – 420 points
- D = 419 – 360 points
- F = 359 points or below

University Policies and Procedures

Students with Disabilities (ADA Compliance):

The University of North Texas Dallas is on record as being committed to both the spirit and letter of federal equal opportunity legislation; reference Public Law 92-112 – The Rehabilitation Act of 1973 as amended. With the passage of new federal legislation entitled Americans with Disabilities Act (ADA), pursuant to section 504 of the Rehabilitation Act, there is renewed focus on providing this population with the same opportunities enjoyed by all citizens.

As a faculty member, I am required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of that disability. Student responsibility primarily rests with informing faculty of their need for accommodation and in providing authorized documentation through designated administrative channels. For more information, you may visit the Student Life Office, Suite 200, Building 2 or call 972-780-3632.

The Department of Accounting is committed to full academic access for all qualified students, including those with disabilities. In keeping with this commitment and in order to facilitate equality of educational access, faculty members in the department will make reasonable accommodations for qualified students with a disability, such as appropriate adjustments to the classroom environment and the teaching, testing, or learning methodologies when doing so does not fundamentally alter the course.

If you have a disability, it is your responsibility to obtain verifying information from the Office of Student Life and to inform me of your need for an accommodation. Grades assigned before an accommodation is provided will not be changed. Information about how to obtain academic accommodations can be found in UNTD Policy 7.004,

[Disability Accommodations for Students](#), and by visiting Student Life, building 2, Suite 200. 972-780-3632, studentlife@unt.edu.

Student Evaluation of Teaching Effectiveness Policy:

The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SETE to be an important part of your participation in this class.

Assignment Policy:

Homework assignments must be completed in Connect Accounting by the deadline as indicated in the system. Students will not be allowed to complete assignments after the deadline has passed.

Exam Policy:

Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook). The instructor must be notified before the exam is scheduled for a makeup to be allowed. Arrangements for taking a makeup exam must be made when the student notifies the instructor that the exam will not be taken at the scheduled time. The student is responsible for arranging the makeup exam with the instructor. The makeup exam should be taken before the class meeting following the scheduled exam.

Academic Integrity:

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the Student Code of Academic Integrity at <http://www.unt.edu/unt-dallas/policies/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic%20Integrity.pdf> for complete provisions of this code.

Bad Weather Policy:

On those days that present severe weather and driving conditions, a decision may be made to close the campus. In case of inclement weather, call UNT Dallas Campuses main voicemail number (972) 780-3600 or search postings on the campus website www.unt.edu/dallas. Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically.

Attendance and Participation Policy:

The University attendance policy is in effect for this course. Class attendance and participation is expected because the class is designed as a shared learning experience and because essential information not in the textbook will be discussed in class. It is recommended that each student coordinate with a student colleague to obtain a copy of the class notes, if they are absent.

Diversity/Tolerance Policy:

Students are encouraged to contribute their perspectives and insights to class discussions. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions which violate the Code of Student Conduct will be referred to the Center for Student Rights and Responsibilities as the instructor deems appropriate.