COURSE SYLLABUS
Accounting 333-001 MW 1:00 – 2:15
Gerald W. Schlief School of Accountancy
FALL 2018

Instructor: Marie Kelly, MBA, CPA, CGMA
Office: 292b Accounting Department/Gerald W. Schlief School of Accountancy
Phone: 936-468-1646 my office
936-468-3105 department (leave a message)
E-mail: kellymarie@sfasu.edu (USE THIS EMAIL – NOT D2L)

Office Hours: MW 10:30 – 11:00; 12:15 – 1:00; 3:45 – 4:00
T 2:00 – 4:00
TR (online) 8 – 9:30 pm
Sunday (online) 8 – 10 pm

Class Hours: MW 11:00-12:15; 1:00-2:15; 2:30-3:45
T 4:00 – 6:30 pm

Course Description:
Cost Accounting - Job order, process, standard and direct cost systems with emphasis on management use of cost data. Prerequisite: ACC 232.

Program Learning Outcomes:
Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at http://www.sfasu.edu/cob/ug-plo.asp.

Student Learning Objectives:
The student will:
- Understand fundamental cost accounting concepts, including strategy, basic cost terms, job costing, process costing, activity-based costing.
- Use the concepts above to determine product costs.
- Demonstrate knowledge of fundamental information technology tools and concepts.
- Apply critical thinking skills by solving problems requiring quantitative and/or qualitative analysis.
- Demonstrate the ability to apply accounting knowledge and skills in the functional area of Cost Accounting.

What is managerial (cost) accounting?
The Institute of Management Accountants (IMA) defines it as follows:
Management accounting is a profession that involves partnering in management decision making, devising planning and performance management systems, and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization’s strategy.

Required Text and Materials:
ISBN:1260233081
Course Requirements & Grading Policy:

- Two Midterm Exams: **200**
- Comprehensive final exam: **100** (REQUIRED – If missed, you Fail the class)
- Quizzes: **50**
- Homework: **100**
- **450 points**

Grading Scale:
- A = 405 to 450 points
- B = 360 to 404 points
- C = 315 to 359 points
- D = 270 to 314 points
- F = less than 270 points

Exams: There will be three exams (2 midterm exams and 1 comprehensive final exam). **THE FINAL EXAM IS REQUIRED, AND IF YOU MISS IT, YOU FAIL THE COURSE.** The course calendar shows the date of each exam. You should plan on taking the exams on their scheduled date. You must review your calendar at the beginning of the term to determine if you need to resolve any conflicts before an exam date. If you must miss an exam and your absence is EXCUSED (you must be able to submit proof of EXCUSE to me), you may take the exam early or have your COMPREHENSIVE final exam grade count double. If you miss more than one exam, your grade on the second exam is a zero.

Homework: You will have 10 homework assignments worth **10 points** each. Homework is due on the dates indicated in the attached schedule and is to be completed through McGraw Hill CONNECT. Failure to complete the homework can have a significant negative impact on your grade.

Quizzes: You will have 10 quizzes worth **5 points** each. Quizzes are to be completed through McGraw Hill CONNECT and are due on the dates shown in CONNECT. Failure to complete the quizzes can have a negative impact on your grade.

Attendance Policy & Class Preparation:
Performing well in this class and on the exams is directly related to the amount of time and effort you put into mastering the topics discussed and participating in class. You are expected to read each chapter **before** the class in which it is discussed. Class time will be used to discuss, apply, and expand on the material. Regular class attendance is also expected and strongly encouraged. Please make plans to attend every class and to arrive on time, ready to give full attention to every session. Missing class for any reason may jeopardize performance on exams and assignments.

Academic Integrity:
If you are found to engage in academic dishonesty on any of your assignments, you will be subject to the Academic Integrity policy discussed on page 3.

Drop/Withdrawal:
You should refer to the Schedule of Classes for information on Registrar's website for the University’s policies on drops and withdrawal.
**Desire2Learn (D2L):**

D2L will be the main method of communication for this course. Therefore, you should check it frequently for updates and email communications.

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**General Student Policies:**

**Student Academic Dishonesty (University Policy 4.1)**

Abiding by university policy is a responsibility of all university faculty and students.

**Definition of Academic Dishonesty**

Academic dishonesty includes both cheating and plagiarism. Cheating includes, but is not limited to (1) using or attempting to use unauthorized materials to aid in achieving a better grade on a component of a class; (2) the falsification or invention of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were your own. Examples of plagiarism are (1) submitting an assignment as if it were one's own work when, in fact, it is at least partly the work of another; (2) submitting a work that has been purchased or otherwise obtained from an Internet source or another source; and (3) incorporating the words or ideas of an author into one's paper without giving the author due credit. Please read the complete policy at [http://www.sfasu.edu/policies/student_academic_dishonesty.pdf](http://www.sfasu.edu/policies/student_academic_dishonesty.pdf).

**Course Grades (University Policy 5.5)**

At the discretion of the instructor of record and with the approval of the academic unit head, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F, except as allowed through policy related to active military service. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. Please refer to the complete policy at [http://www.sfasu.edu/policies/course-grades.pdf](http://www.sfasu.edu/policies/course-grades.pdf).

**Students with Disabilities**

To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 / 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to [http://www.sfasu.edu/disabilityservices/](http://www.sfasu.edu/disabilityservices/).

**Student Conduct (University Policy 10.4)**

Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the full Student Conduct Code at [http://www.sfasu.edu/policies/student-conduct-code.pdf](http://www.sfasu.edu/policies/student-conduct-code.pdf)). Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.
ACCOUNTING 333  
TENTATIVE COURSE SCHEDULE  
(Changes to the schedule are possible during the semester; it is your responsibility to attend class to get announced changes)

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic Covered</th>
<th>Additional Information</th>
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</thead>
</table>
| 8-27   | Introduction  
Kahoot – Prerequisites (ACC 232)                          |                                                              |
| 8-29   | Chapter 3: CVP Analysis                                       | Ch. 2 Prerequi. Terms Quiz Due                                |
| 9-3    | Chapter 3: CVP Analysis                                       | Ch. 3 Quiz Due                                                |
| 9-5    | Chapter 7: Job Costing (project)                              | Ch. 3 Homework Due                                            |
| 9-10   | Career Services Presentation                                  | Ch. 7 Quiz Due                                                |
| 9-12   | Chapter 7: Job Costing                                        |                                                              |
| 9-17   | No class – Get your Resume ready for Career Fair              | Have Professional dress and resume ready for Career Fair      |
| 9-19   | Chapter 7: Job Costing                                        | ACCOUNTING CAREER FAIR  
Twilight Ballroom 1-3 pm                                      |
| 9-24   | Chapter 9: Activity Based Costing                             | Ch. 7 Homework Due                                            |
| 9-26   | Chapter 9: Activity Based Costing                             | Ch. 9 Quiz Due                                                |
| 10-1   | Chapter 8: Process Costing                                    | Ch. 9 Homework Due                                            |
| 10-3   | Chapter 8: Process Costing                                    | Ch. 8 Quiz Due                                                |
| 10-8   | Review/Practice                                               |                                                              |
| 10-10  | **EXAM I**                                                    | Ch. 8 Homework Due                                            |
| 10-15  | Chapter 10: Cost Mgmt.-Customer / Supplier / Capacity Costs   | Ch. 10 Quiz Due                                               |
| 10-17  | Chapter 10: Cost Mgmt.-Customer / Supplier / Capacity Costs   |                                                              |
| 10-22  | Chapter 11: Service Dept. / Joint Cost / By-Product Allocations | Ch. 10 Homework Due  
Ch. 11 Quiz Due                                               |
| 10-24  | Chapter 11: Service Dept. / Joint Cost / By-Product Allocations |                                                              |
| 10-29  | Chapter 13: Planning & Budgeting                              | Ch. 11 Homework Due  
Ch. 13 Quiz Due                                               |
<p>| 10-31  | Chapter 13: Planning &amp; Budgeting                              |                                                              |
| 11-5   | Review / Practice                                             |                                                              |
| 11-7   | <strong>EXAM II</strong>                                                   | Ch. 13 Homework due                                           |
| 11-12  | Chapter 16: Variance Analysis                                 | Ch. 16 Quiz Due                                               |
| 11-14  | Chapter 16: Variance Analysis                                 |                                                              |</p>
<table>
<thead>
<tr>
<th>Date</th>
<th>Content</th>
<th>Assignment</th>
</tr>
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<tbody>
<tr>
<td>11-19-21</td>
<td>THANKSGIVING BREAK</td>
<td>No class</td>
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<tr>
<td>11-26</td>
<td>Chapter 17 Mix / Qty. / Yield Variances</td>
<td>Ch. 16 Homework Due Ch. 17 Quiz Due</td>
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<tr>
<td>11-28</td>
<td>Chapter 17 Mix / Qty. / Yield Variances</td>
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<tr>
<td>12-3</td>
<td>Appendix A – Capital Investment Decisions</td>
<td>Ch. 17 Homework Due</td>
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<tr>
<td>12-5</td>
<td>Review</td>
<td></td>
</tr>
<tr>
<td>MONDAY, DEC. 10 1:00 PM</td>
<td>FINAL EXAM</td>
<td>Appendix A Homework Due</td>
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