Syllabus

Cost Accounting
3 Credit Hours – 8 Week Course
ACCT 3333-510
Fall 2021

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 10:00 – 11:00 am; 12:15 – 1:00 pm
T 1:30 – 4:00 pm
T (online) 11:00 am – 1:30 pm
R (online) 1:00 – 2:30 pm
Other times by appointment

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

I will be available to answer emails during office hours. If you would prefer to visit in person, please email 24 hours in advance to make arrangements.

Please Note: The syllabus may change at the discretion of the instructor. Notification of changes will be made through Brightspace (D2L).

Required Text and Materials:


Required Exam Proctoring: Provided by Examsoft → ExamMonitor AI - Students are required to pay $8.50 once per semester for the ExamMonitor AI proctoring service. This fee covers proctoring for all 300-level or above accounting courses the students are enrolled in, no matter how many classes you are taking. The fee must be paid through ExamSoft prior to taking your first exam or mock exam. Instructions will be provided by your instructor to access ExamSoft and pay the fee.
**Required Technology:** This course will be delivered through the university’s Learning Management System (LMS), Brightspace/D2L. Each student is required to have access to a computer with internet capabilities in order to access the course. Each student is also required to have a working, university (sfasu.edu) email account.

As a student of Stephen F. Austin State University, you have free access to this course’s Brightspace/D2L site. You will need to access the course regularly throughout the semester.

**Desire2Learn (D2L):**
D2L will be the main method of communicating information for this course. Therefore, you should check it frequently for updates. However, for email communication, please use your MySFA email, NOT D2L.

**Technical Support**
If at any point during the course you experience technical difficulties in Brightspace/D2L, please let me know immediately.
You will also need to contact the SFASU Brightspace Support Team by email (d2l@sfasu.edu) or phone (936.468.1919) for technical help.

**Course Description:**
Cost Accounting - Job order, process, standard and direct cost systems with emphasis on management use of cost data. 3 credit hours. Prerequisite: ACCT 2302.

**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.

**Course Objectives (Student Learning Outcomes)**
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.
Exams

There will be four online exams including the comprehensive Final Exam, that MUST be taken on the date specified in Examsoft. 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. With prior approval from the instructor, 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. The conditions for grade replacement will be that the student must have an excused absence and must notify the instructor prior to the exam. If you miss more than one exam, your grade on the second exam is a zero.

BONUS!! IF you do NOT miss any exams, and you make a HIGHER score on the comprehensive FINAL EXAM than ONE of your previous Chapter Exams, I will REPLACE the lower chapter exam score with your Final Exam score. SO, the Final Exam will count once no matter what you make on it, but it COULD count twice IF you make a higher score than a previous exam. NOTE: It can only replace ONE chapter exam, and it will NOT replace a zero unless you meet the “Excused Absence” rule above and have received prior approval from me.

Homework

You will have 8 homework assignments worth 12 points each. Homework is due on the dates indicated in the course calendar and is to be completed through McGraw Hill CONNECT. Each chapter's homework assignment is set up for 3 separate attempts, with your Highest attempt recorded as your grade. This is a great opportunity to receive the highest grade possible! USE ALL OF YOUR ATTEMPTS unless you make a perfect score the first time! Failure to complete the homework can have a significant negative impact on your grade.

Quiz

You will complete 1 quiz that will assess your knowledge of the prerequisite terms to be used in this course. This quiz is timed for 30 minutes and is worth 2 points. It is due on the date indicated in the course calendar and is to be completed through McGraw Hill CONNECT.

Extra Credit/Bonus Points

NO INDIVIDUAL EXTRA CREDIT ASSIGNMENTS ARE GIVEN IN ANY SITUATION

Extenuating Circumstances/Emergencies/Illnesses:

In addition to contacting the instructor, the student must immediately contact the Office of Student Rights and Responsibilities at 936.468.2703 if at any time during the semester an unanticipated circumstance causes the student to fall behind in class. Otherwise, the situation will be given no consideration.
Technical Problems
Although technical problems are no excuse for unfinished assignments, in the event a student should encounter technical difficulties, the student must notify me IMMEDIATELY when the problem occurs in order for the situation to be given any consideration. The student should do so by either calling my office or by e-mail. If you have a problem with Connect, you need to call 1.800.331.5094 or contact them online at www.mhhe.com/support. Connect has night and weekend hours. When you contact Connect technical support, they will provide you with a case number. You need to include that case number in your correspondence with me. Those who do not follow these instructions will be given NO consideration. Understand that each situation will be handled on an individual basis.

Course Requirements & Grading Policy:

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
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</thead>
<tbody>
<tr>
<td>Introduce Yourself</td>
<td>2</td>
</tr>
<tr>
<td>Prerequ. Ch. 2 Quiz</td>
<td>2</td>
</tr>
<tr>
<td>Homework</td>
<td>96</td>
</tr>
<tr>
<td>Chapter Exams</td>
<td>300</td>
</tr>
<tr>
<td>Comprehensive Final Exam</td>
<td>100 Required</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>500 points</strong></td>
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</tbody>
</table>

Grading Scale:
A = 450 to 500 points  
B = 400 to 449 points  
C = 350 to 399 points  
D = 300 to 349 points  
F = below 300 points
General Student Policies:

**Academic Integrity (4.1)**
Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

**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-4.1.pdf](http://www.sfasu.edu/policies/student-academic-dishonesty-4.1.pdf).

**Withheld Grades Semester Grades Policy (5.5)**
Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, 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. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average.

**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.

**Mental Health and Wellness**
SFA values students’ mental health and the role it plays in academic and overall student success. SFA provides a variety of resources to support students’ mental health and wellness. Many of these resources are free, and all of them are confidential.

On-campus Resources:

<table>
<thead>
<tr>
<th>SFA Counseling Services</th>
<th>SFA Human Services Counseling Clinic</th>
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<tbody>
<tr>
<td><a href="http://www.sfasu.edu/counselingservices">www.sfasu.edu/counselingservices</a></td>
<td><a href="http://www.sfasu.edu/humanservices/139.asp">www.sfasu.edu/humanservices/139.asp</a></td>
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<tr>
<td>Rusk Building, 3rd Floor</td>
<td>Human Services, Room 202</td>
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<tr>
<td>936.468.2401</td>
<td>936.468.1041</td>
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Crisis Resources:

<table>
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<tr>
<th>Burke 24-hour crisis line: 1.800.392.8343</th>
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<tbody>
<tr>
<td>Suicide Prevention Lifeline: 1.800.273.TALK (8255)</td>
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<td>Crisis Text Line: Text HELLO to 741-741</td>
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## Course Calendar

Dates may change at the discretion of the instructor. Should a date change be required, it will be announced in the course news on D2L. All times listed are Central Standard Time.

<table>
<thead>
<tr>
<th>WEEK</th>
<th>MODULE</th>
<th>ASSIGNMENTS</th>
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</table>
| **ALL due August 27 11:59 pm** | Introduction – Getting Started and Module 1: CVP Analysis (Ch. 3) | - Read the Getting Started module content, notably syllabus and Semester Calendar.  
- **Submit** “Introduce Yourself” in D2L  
- Read and/or watch the content for Module 1.  
- **Submit** Chapter 2 Prerequisite Terms Quiz in CONNECT  
- **Submit** Chapter 3 Homework in CONNECT |
| **ALL due Sept. 3 11:59 pm** | Module 2: Job Costing (Ch. 7) | - Read and/or watch the content for Module 2.  
- **Submit** Chapter 7 Homework in CONNECT |
| **MONDAY, SEPT. 6 by 11:59 pm** | EXAM 1 in EXAMSOFT Chapters 3 and 7 | - Must complete Exam 1 by 11:59pm on Sept. 6 |
| **ALL due Sept. 10 11:59 pm** | Module 3: Activity-Based Costing (Ch. 9) | - Read and/or watch the content for Module 3.  
- **Submit** Chapter 9 Homework in CONNECT |
| **ALL due Sept. 17 11:59 pm** | Module 4: Process Costing (Ch. 8) | - Read and/or watch the content for Module 4.  
- **Submit** Chapter 8 Homework in CONNECT |
<p>| <strong>MONDAY, SEPT. 20 by 11:59 pm</strong> | EXAM 2 in EXAMSOFT Chapters 9 and 8 | - Must complete Exam 2 by 11:59pm on Sept. 20 |</p>
<table>
<thead>
<tr>
<th>Date</th>
<th>Module/Assignment</th>
<th>Instructions</th>
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</thead>
<tbody>
<tr>
<td>ALL due Sept. 24</td>
<td>Module 5: Cost Management – Customer/Supplier/Capacity Costs (Ch. 10)</td>
<td>• Read and/or watch the content for Module 5.</td>
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<tr>
<td>11:59 pm</td>
<td>Module 6: Service Department/Joint Cost/By-Product Allocations (Ch. 11)</td>
<td>• Submit Chapter 10 Homework in CONNECT</td>
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<td>• Read and/or watch the content for Module 6.</td>
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<td>• Submit Chapter 11 Homework in CONNECT</td>
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<tr>
<td>MONDAY, SEPT. 27</td>
<td>EXAM 3 in EXAMSOFT Chapters 10 and 11</td>
<td>• Must complete Exam 3 by 11:59pm on Sept. 27</td>
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<td>by 11:59 pm</td>
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<tr>
<td>ALL due Oct. 1</td>
<td>Module 7: Planning &amp; Budgeting (Ch. 13)</td>
<td>• Read and/or watch the content for Module 7.</td>
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<td>11:59 pm</td>
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<td>• Submit Chapter 13 Homework in CONNECT</td>
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<tr>
<td>ALL due Oct. 8</td>
<td>Module 8: Variance Analysis (Ch. 16)</td>
<td>• Read and/or watch the content for Module 4.</td>
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<tr>
<td>11:59 pm</td>
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<td>• Submit Chapter 16 Homework in CONNECT</td>
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<tr>
<td>FRIDAY, OCT. 8</td>
<td>FINAL EXAM – COMPREHENSIVE in EXAMSOFT</td>
<td>• Must complete the Final Exam by 11:59pm on Oct. 8</td>
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<td>by 11:59 pm</td>
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