Syllabus

Cost Accounting
3 Credit Hours
ACC 3333
Summer 2021

Instructor: Nikki Shoemaker, PhD, CPA, CGMA
Office: McGee Building, Room 292P
Office Phone: (936) 468-1744 (direct line)
Department Phone: (936) 468-3105 (leave a message)
Office Hours: Monday – Thursday 1pm – 3pm, other times by appointment

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.

Email: shoemakenl@sfasu.edu

Preferably, this email address to send emails related to the course.

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

Course Information

Course Description

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

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.
Course Materials


Required Technology: This course will be delivered through the university’s Learning Management System (LMS), Brightspace. 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 site. You will need to access the course regularly throughout the semester.

Technical Support

If at any point during the course you experience technical difficulties in Brightspace, please let your instructor 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.

Exams

There will be three exams. 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 may take the exam early or have your final exam grade count double.

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. 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 worth 4 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
Grading Policy

Three Exams 300
Quizzes 4
Homework 96

Grading Scale:
A = 360 to 400 points
B = 320 to 359 points
C = 280 to 319 points
D = 240 to 279 points
F = less than 240 points

Class Attendance and Excused Absence: Policy 6.7

Regular, punctual attendance, documented participation, and, if indicated in the syllabus, submission of completed assignments are expected at all classes, laboratories, and other activities for which the student is registered. Based on university policy, failure of students to adhere to these requirements shall influence the course grade, financial assistance, and/or enrollment status. The instructor shall maintain an accurate record of each student’s attendance and participation as well as note this information in required reports and in determining final grades. Students may be excused from attendance for reasons such as health, family emergencies, or student participation in approved university-sponsored events. However, students are responsible for notifying their instructors in advance, when possible, for excusable absences. Whether absences are excused or unexcused, a student is still responsible for all course content and assignments. Students with accepted excuses may be permitted to make up work for up to three weeks of absences during a semester or one week of a summer term, depending on the nature of the missed work. Make-up work must be completed as soon as possible after returning from an absence.

Student Academic Dishonesty: Policy 4.1

Abiding by university policy on academic integrity 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 on any assignment or exam; (2) falsifying or inventing 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 one’s own. Examples of plagiarism include, but are not limited to (1) submitting an assignment as if it were one’s own work when it is at least partly the work of another person; (2) submitting a work that has been purchased or otherwise obtained from the Internet or another source; and/or (3) incorporating the words or ideas of an author into one’s paper without giving the author credit. Penalties may include, but are not limited to reprimand, no credit for the assignment or exam, re-submission of the work, make-up exam, failure of the course, or expulsion from the university. Please read the complete policy at http://www.sfasu.edu/policies/student-academic-dishonesty-4.1.pdf
Academic Accommodation for Students with Disabilities: Policy 6.1 and 6.6

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 (936.468.3004) 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 SFASU Disability Services.

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-5.5.pdf.

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.) 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.

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