



Dillard College of Business and Administration

COURSE SYLLABUS

Cost Accounting 3203, Sections 201 & 202, Spring 2020

Instructor Name: Dr. Paul A. San Miguel
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Office Location: Dillard Building 274F
Office Hours: Tuesdays 8:30 – 9:30 a.m. &
Wednesdays 8:00 – 11:00 a.m. & as needed by
appointment.
Class Type: Lecture

Course Prerequisites: ACCT 2143 and ACCT 2243 with grades of “C” or higher.

See the Course Schedule for class topics, readings, and all assignment due dates.

Instructor Bio: My education background includes a BBA in Finance from Texas Christian University, MBA from St. Mary’s University, and PhD from the University of Texas at San Antonio. My career includes a position at Capital Group/American Funds and at AT&T in the Leadership Development Program. While at AT&T I worked in corporate finance, operations, an international assignment, marketing finance and budgeting. My final position was in Strategic Planning where I had responsibility for forecasting \$20 billion in revenues & expenses.

Catalog Course Description: Theory and procedures used in determining costs of business operations with emphasis on manufacturing accounting for materials, labor, and overhead in job order, process, and standard cost systems.

Course Goals and Outcomes:

General Learning Goals:

This course emphasizes the collection and analysis of cost data for the purpose of achieving firm objectives. It focuses on the development of product cost information that will be useful for profit maximization in managerial decisions in the realm of price setting, determination of product mix, and in cost minimization actions.

Course Specific Learning Goals and Outcomes:

After completing this course students should:

- Evaluate product costs using a variety of managerial accounting concepts including:
 - Absorption & Variable Costing; Activity Based Costing/Management; Process Costing; Joint Costs and Treatment of by-Product Costs.
- Know how to prepare an organization's Master Budget
- Evaluate differences in Actual vs. Budgeted costs through Variance Analysis
- Evaluate organization profitability through different volume and cost scenarios using Cost-Volume-Profit (CVP) analysis
- Know the concepts performance evaluation including financial and non-financial measures
- Know and apply the concepts of Data Analytics and Blockchain and how Cost Accounting is impacted by these concepts

To achieve these learning objectives, a combination of background reading, interactive discussion / lecture, data analytics and practice problems will be utilized. Please note, the most important word in the sentence above is “interactive.” The reason is that research on learning indicates it is very difficult to gain anything more than a superficial understanding of material without practice and feedback. Therefore, you should expect our class sessions to incorporate a substantial amount of both.

Course Materials:

Required Text

Horngren, Datar, Rajan; Cost Accounting; 16th edition, Pearson with MyLab. ISBN 978-0134476384.

MyLab access code (required) for completing homework. All homework assignments will be completed online via MyLab. (Note: Access to MyLab is available for a trial period). Below is the link for completing these assignments for this class:

[Link to Pearson's MyAccountingLab homework platform. MyAccountingLab is where students will complete assigned homework online.](#)

Use Course ID: sanmiguel78225

Required Materials

A calculator for in-class assignments and problems. A 4 function calculator will be provided to all students for exams. If you have a disability you may use your own 4 function calculator (Please contact Disability Support Services (Clark Student Center, 168, Phone: (940) 397-4140, Fax: (940) 397-4180) and inform the instructor within the first two weeks of class).

Grading Information:

Student's performance will be assessed using the following elements, homework, quizzes, projects and activities, and exams. Each is discussed below.

Assignments are due by midnight before the next chapter material is covered. Assignments submitted late will be penalized 10% for each day late. Unless otherwise noted, all assignments must be submitted on MyLaB or no credit will be granted. No excuses for computer problems will be accepted. If you have technical problems with the website, you need to contact customer service by clicking on the following link: [Pearson MyAccountingLab Product Support](#) The instructor will not be able to resolve any technical issues. Homework is weighted at 100 points based on the best 20 assignments you complete on MyLab. StudyGuides are assigned in MyLab and basically entail reading the chapters and answering a few questions. StudyGuides do not count as part of your official grade. However, successful completion of StudyGuides, defined as timely and complete, may result in an end of semester adjustment.

Quizzes, Projects and Activities: Quizzes, Projects and Activities will be issued via MyLab, in class, D2L or any manner the instructor deems appropriate. Grades will be determined as shown in the following assignment chart. Quizzes are penalized 10% for each day late.

Exams: There are four exams. Each exam will consist of multiple-choice questions, short answer, and/or problems-type questions. Exams will cover assigned chapters, in-class lectures and problems, and any assigned problems. All examinations are equally weighted at 100 points each. The final is comprehensive. If a student has all A's on HW's, Quizzes and Exams 1 – 3 they are excused from the Final Exam. The Final Exam will replace one low exam grade, unless a zero is recorded for cheating.

Exam Protocol: You will only need the following for exams:

- Pencils.
- Scantron 882-E. (Turn these in to me within the first 2 weeks of class).
- Only 4-function calculators are allowed for exams (I provide them), NO EXCEPTIONS TO THE 4-FUNCTION RULE. No cell phones.
- No caps, hoods, handkerchiefs or head coverings may be worn. If you can document a religious, cultural, or medical requirement to have your head covered during exams, discuss with me at least 1 week before the exam.
- Only water may be brought into class and labels will be inspected.
- Book bags are to be left in the front of class.

Missed Examination Policy: Make-up exams may be given, but in general your final exam grade will replace the missed exam grade. Only students with authorized absences (see University Class Attendance Policy) may make up/replace missed examinations. Students must make up a missed exam before they are allowed to return to class, contact me prior to the examination to

determine your eligibility for a make-up or for return to class. Missing 2 or more exams may result in dropping you from the class.

Due dates are detailed in the Course Schedule. NOTE: The instructor will keep students apprised of assignment grades via D2L or CONNECT. Students are responsible for contacting the instructor if they do not receive any grade by 10 days after the assignment submission date.

Calculation of Grade:

Grade Item	Points	Percentage
Homework (25 [or more] in total, best 20 count at 5 points each)	100	14.2857%
Quizzes (11 in total, best 10 count at 10 points each)	100	14.2857%
Written Project & Presentation	100	14.2857%
First Exam	100	14.2857%
Second Exam	100	14.2857%
Third Exam	100	14.2857%
Final examination	100	14.2857%
Totals	700	100%

Grading Scale:

Percent of Points Earned Letter Grade

89.5-100 = A
79.5-89.4 = B
69.5-79.4 = C
59.5-69.4 = D
59.4 and Below = F

Incompletes:

Incompletes are assigned when the student has completed 50% or more of the course, has no unexcused absences and has a passing grade.

Additional Grading Information:

Extra credit and curves: There is no extra credit or curves beyond any offered, so don't ask. I cannot and will not offer extra credit or curves individually, to be fair, if I do offer extra credit and curves it will be as a class.

Grades: Grades are confidential by law. I will not post grades or otherwise disseminate grades via telephone, e-mail or fax. All grades will be posted on D2L. Your final grade will be posted on Banner. If you have a question about grades, please see me during office hours. Do not discuss your grade with other students, failure to comply may result in the loss of points, final grade adjustments or curves.

Academic Integrity: With regard to academic honesty, students are referred to the "Student Honor Creed" in the Midwestern State University Undergraduate Catalog. Academic dishonesty (cheating, collusion, and plagiarism) is taken seriously and will be investigated. The minimum penalty is an "F" in this course and referral to the Dean of Students for disciplinary action, which may result in expulsion from the University. All course work submitted for grading must be your own effort. Cheating, collusion, and plagiarism will not be tolerated. The term "cheating" includes, but is not limited to:

- Copying someone's homework and submitting it in as your own.
- Allowing another student to copy your solutions.
- Soliciting answers from any source during an exam or quiz.
- Looking or glancing at another student's paper or answer sheet during an exam or quiz.
- Removing or taking pictures of a page or pages from an examination booklet before, during, or after an exam.
- Using a programmable calculator during an exam or quiz.
- Acquiring tests or other academic material belonging to a member of the university faculty or staff.

Class Policies:

Attendance: Regular attendance is expected and roll will be taken. Students should read the assigned material and complete assignments prior to coming to class and be prepared to discuss and ask questions relating to assigned material. I generally follow the university's policies with respect to class attendance. See the MSU Student Handbook for University Class Attendance Policy. If you are absent more than 3 times in a row or more than 5 times in total, I reserve the right to drop you from the course. If you know in advance that you are going to miss a class, please contact me before that class. If you must miss a class due to illness or other emergency, please contact me as soon as possible, preferably before class (e-mail is very effective for contact). If you must leave early, contact me before class begins. Documentation of excuses is required (for you or immediate family member) BEFORE you return to class, however I reserve the right to accept/refuse excuses, documented or not. If you do not contact me before you return to class, your absence will be unexcused.

Tardies: Tardiness is not acceptable. Tardy arrival is rude to me and disruptive to your classmates. Attendance will be taken only once before the start of each class. If you arrive late, you are welcome to discuss your circumstances with me after class is dismissed. 10 or more tardies will result in lowering your grade one letter grade.

You are responsible for any material or announcements missed due to absence or tardiness.

Points can be deducted from your course grade for each unexcused absence and tardy.

Note: An excused absence only excuses you from attending class. It does not change the deadline for turning in assignments, nor does it grant you a make-up exam.

Instructor Drop: At an instructor's discretion, I may drop a student any time during the semester for excessive absences, for consistently failing to meet class assignments, for an indifferent attitude, or for a disruptive conduct. I generally consider excessive absences to be more than three (3) absences in sequence without notifying the instructor you will not be in attendance, or more than 5 absences in total regardless of notifying the instructor. The instructor must give the student a verbal or written warning prior to being dropped from the class. See the Midwestern State University Undergraduate Catalog.

Preparation: Students should read the assigned material (completing Learnsmart/Smartbook is a proxy for reading) and complete assignments prior to coming to class and be prepared to discuss and ask questions relating to class material. During the class period, you must have access to the textbook, a 4-function calculator, and any materials available on D2L. Textbook and course materials may be accessed by hard copy or electronic device.

Since Accounting is an applied field, the course will be conducted in a modified "flipped" format. To allow more class time to be spent on applications (working problems), students should read the chapter material in advance of the class period when it will be discussed.

Participation: Active participation by all students will make the class more interesting and enjoyable for everyone. By participating in class discussions, you contribute to your classmates' learning experiences. It is not possible for you to participate if you do not attend class, or if

- You do not bring all course materials to class, including textbook and calculator.
- You are not actively engaged or you are asleep in class.
- You are tardy or you leave the room while class is in session.
- You do NOT bring at least three questions you need answered.

Points may, at my discretion be added for exceptional participation.

Professional Conduct: The minimum requirements for each class are as follows:

- Be on time and remain seated (except for an emergency)
- Be prepared on readings and assignments
- Remain awake, attentive and be prepared to engage in discussions at all times
- Bring a calculator
- Put your cell phone away. If you have an emergency situation that requires you to use your cell phone, please let me know before class and quietly leave the room to conduct your business.
- No food or drinks are permitted in the classroom except clear bottled water.

The Course Evaluation:

Many students disregard course evaluations as an optional part of taking a course. Your input, suggestions, opinions matter and are taken seriously. We cannot continue to promote online course offerings if students do not complete their course evaluations because departments are held accountable for having adequate response rates and instructors are also affected by low response rates. Please do your part in understanding that it is part of your duty as a student to complete every course evaluation, regardless of how you personally feel about the course or the instructor. They are that important.

Additional Information:

Americans with Disabilities Act:

If a student has an established disability as defined in the Americans with Disabilities Act and would like to request accommodation, that student should please see me as soon as possible (i.e., within the first two weeks of the semester). Refer to my office hours and phone number shown on page 1. This class follows the guidelines suggested by the Center for Counseling and Disabilities Services for those students who qualify for disability services. See Midwestern State University Undergraduate Catalog.

Campus Carry:

Senate Bill 11 passed by the 84th Texas Legislature allows licensed handgun holders to carry concealed handguns on campus, effective August 1, 2016. Areas excluded from concealed carry are appropriately marked, in accordance with state law. For more information regarding campus carry, please refer to the University's webpage at <http://mwsu.edu/campus-carry/rules-policies>.

Syllabus Change Policy:

This syllabus is a guide for the course and is subject to change. Syllabus changes will be communicated in class and may or may not result in document changes. Homework assignments and quizzes are subject to change. Assignment due dates and exam dates are also subject to change. The tentative schedule included with this syllabus will be changed as necessary to accommodate the progress of the class.

Grade Appeals: Any student who believes a grade has been inequitably awarded should first contact the instructor who awarded the grade to discuss the issue and attempt to resolve the differences. A student has 30 days following the first day of the succeeding semester to file a written appeal with the dean of the instructor's college in which the course was taught. Refer to the Undergraduate Catalogue for further details. See the MSU Student Handbook for University policy on grade appeal.

Grade Changes: No grade except "I" may be removed from a student's record once properly recorded. Changes are not permitted after grades have been filed except to correct documented clerical errors. Requests for error correction must be initiated immediately after the close of the semester for which the grade was recorded.

Awarding and Removal of I: I - incomplete; a non-punitive grade given only during the last one fourth of a semester and only if a student (1) is passing the course; (2) has reason beyond the control of the student why the work cannot be completed on schedule; (3) has no unexcused absences; and (4) arranges with the instructor to finish the course at a later date by completing specific requirements that the instructor must list on the grade sheet. A student may remove a grade of I within 30 days by completing the stipulated work.

Final Grades: The instructor does not post final grades except on D2L. The department staff does not give out grades. Do not call or stop by the department office to ask for grades. Only a student's instructor can release a student's grade. Do not discuss your grades with other students!

Sexual Misconduct: Midwestern State University is committed to creating and sustaining a campus environment where all members of the university community can learn, work, play, and love without experiencing or fearing sexual assault, harassment, dating/domestic violence, or stalking. Midwestern State University maintains a policy of zero tolerance for sexual misconduct regardless of the sexual orientation or gender identity of individuals engaging in sexual activity. Members of the University community, guests and visitors have the right to be free from sexual violence. If you have any questions about the policies, reporting procedures, or support opportunities related to sexual assault, domestic/dating violence, harassment, or stalking, please contact one the Title IX Coordinator, Clark Student Center 108, (940) 397-7500.

Course Schedule – Spring 2020 Tuesdays / Thursdays

FINAL EXAM: Section 201: Tuesday, May 12th, 8-10:00 AM & Section 202: 1-3:00 PM

Week	Day	Date	Class Topics	Homework & Quiz Assignments	Other Things To Do (All HW is on Connect unless otherwise noted)
1	M	01/20	Martin Luther King Day	No Classes Scheduled	
	T	01/21	Introduction Chapter 1 – The Manager and Management Accounting	Covered in class: Syllabus Chapter 1 Read: Syllabus & Chapter 1 & Do Study Guide Do: Exercise/Problem 17, 22, 24, 28, 31, 33, 35	HW#1 & HW#2 Get access to MyLab & Scantrons. Due: 01/30 by end of class HW#3 Due: 01/22 at 11:59 p.m.
	R	01/23	Chapter 2 – An Introduction to Cost Terms and Purposes Chapter 10 – Determining How Costs Behave	Read: Chapter 2 & Chapter 10 and do SG Do: Ch 2 Exercise/Problem 25, 26, 29, 33, 39, 45 Do: Ch 10 Exercise/Problem 21, 23, 32, 47	HW#4 & HW#5 Due: 01/27 at 11:59 p.m. Last day to Change Schedule or Register
2	T	01/28	Chapter 3 – Cost-Volume-Profit Analysis	Read: Chapter 3 and do SG Do: Exercise/Problem 22, 26, 29, 30, 34, 41, 51	HW#6 Due: 01/29 at 11:59 p.m.
	R	01/30	Chapter 4 – Job Costing	Read: Chapter 4 and do SG Do: Exercise/Problem 21, 29, 33, 37, 39, 42	HW#7 Due: 02/03 at 11:59 p.m.
3	T	02/04	Chapter 5 – Activity Based Costing and Activity Based Management	Read: Chapter 5 and do SG	
	R	02/06	Chapter 5 – Activity Based Costing and Activity Based Management Chapter 9 – Inventory Costing and Capacity Analysis	Read: Chapter 5 Do: Exercise/Problem 19, 20, 21, 36, 38, 40 Read: Chapter 9 and do SG	HW#8 & Quiz #1 Due: 02/10 at 11:59 p.m.
4	T	02/11	Chapter 9 – Inventory Costing and Capacity Analysis	Read: Chapter 9 Do: Exercise/Problem 21, 22, 37, 42, 45	HW#9 Due: 02/12 at 11:59 p.m.
	R	02/13	Chapter 17 – Process Costing	Read: Chapter 17 and do SG	.
5	T	02/18	Chapter 17 – Process Costing	Read: Chapter 17 Do: Exercise/Problem 21, 24, 25, 26, 27, 31, 32	HW#10 & Quiz #2 Due: 02/24 at 11:59 p.m.
	R	02/20	Chapter 13 – Pricing Decisions and Cost Management	Read: Chapter 13 and do SG Do: Exercise/Problem 18, 19, 31, 33, 34	HW#11 Due: 02/24 at 11:59 p.m.
6	T	02/25	Test 1: Chapters 1, 2, 3, 4, 5, 9, 17 & 13		
	T	02/27	Chapter 11 – Decision Making and Relevant Information	Read: Chapter 11 and do SG Do: Exercise/Problem 24, 25, 26, 30, 32, 33	HW#12 & Quiz #3 Due: 03/02 at 11:59 p.m.
7	T	03/03	Chapter 14 – Cost Allocation, Customer-Profitability Analysis and Sales-Variance Analysis	Read: Chapter 14 and do SG Do: Exercise/Problem	
	R	03/05	Chapter 14 – Cost Allocation, Customer-Profitability Analysis and Sales-Variance Analysis Chapter 16 – Cost Allocation: Joint Products and Byproducts	Read: Chapter 14 & Chapter 16 and do SG Do: Exercise/Problem 18, 19, 21, 23, 26	HW#13 Due: 03/09 at 11:59 p.m.
8	T	03/10	Chapter 16 – Cost Allocation: Joint Products and Byproducts	Read: Chapter 16 Do: Exercise/Problem 21, 22, 25, 26, 35	HW#14 & Quiz #4 Due: 03/11 at 11:59 p.m.
	R	03/12	Chapter 22 – Management Control Systems, Transfer Pricing, and Multinational Considerations	Read: Chapter 22 and do SG Do: Exercise/Problem 20, 21, 22, 25, 26	HW#15 & Quiz #5 Due: 03/23 at 11:59 p.m.
9	M-F	03/16-03/20	Spring Break	No Classes Scheduled	

Week	Day	Date	Class Topics	Homework & Quiz Assignments	Other Things To Do (All HW is on Connect unless otherwise noted)
10	T	03/24	TEST 2: Chapters 11, 14, 16 & 22		
	R	03/26	Chapter 6 – Master Budget and Responsibility Accounting	Read: Chapter 6 and do SG Do: Exercise/Problem 35, 41	HW#16 Due: 03/30 at 11:59 p.m.
11	M	03/30		Last day for a “W” @ 4:00 p.m. Drops after 03/25 receive an “F”	
	T	03/31	Chapter 7 – Flexible Budgets, Direct-Cost Variances, and Management Control	Read: Chapter 7 & 8 and do SG Do: Exercise/Problem 24, 29, 30, 35, 38, 41	HW#17 Due: 04/01 at 11:59 p.m.
	R	04/02	Chapter 8 – Flexible Budgets, Overhead Cost Variances, and Management Control	Read: Chapter 8 Do: Exercise/Problem 21, 22, 39, 40, 44, 45	HW#18 Due: 04/06 at 11:59 p.m.
12	T	04/07	Chapter 12 – Strategy, Balanced Scorecard, and Strategic Profitability Analysis	Read: Chapter 12 and do SG Do: Exercise/Problem 25, 26, 27, 28, 39	HW#19 & Quiz #6 Due: 04/13 at 11:59 p.m.
	R	04/09	Easter Holiday Break	No Classes Scheduled	
13	T	04/14	Simulation (Quizzes 6-10)		
	R	04/16	Chapter 19 – Balanced Scorecard: Quality and Time	Read: Chapter 19 and do SG Do: Exercise/Problem 18, 22, 25, 27	HW#20 Due: 04/20 at 11:59 p.m.
14	T	04/21	Chapter 23 – Performance Measurement, Compensation, and Multinational Considerations	Read: Chapter 23 and do SG Do: Exercise/Problem 21, 23, 26, 27, 30	HW#21 Due: 04/22 at 11:59 p.m.
	R	04/23	Chapter 21 – Capital Budgeting and Cost Analysis	Read: Chapter 21 and do SG Do: Exercise/Problem 27, 28, 29, 36	HW#22 & Quiz #7 Due: 04/27 at 11:59 p.m.
15	T	04/28	Test 3: Chapters 6, 7, 8, 12, 19, 23 & 21		
	R	04/30	TBA	TBA	
16	T	05/05	Papers and Presentations	Papers and Presentations Due	
	R	05/07	No homework will be accepted after Friday 05/05 at 11:59 p.m. It is the student's responsibility to review grades posted on D2L for accuracy.	Do: Make Study Guide Due (3x5 ONLY!) Formulas Only!	HW#23 Due: 05/08 by 5:00 p.m. (You may slide the card under my door if I am not in my office).
17	T	05/12	FINAL EXAMINATION 9:30 Section 201, 8:00-10:00 AM		No switching!!!
		05/12	FINAL EXAMINATION 11:00 Section 202, 1:00-3:00 PM		No switching!!!
				SG means Study Guide	
				Read: Do BEFORE Class Do: Do ANYTIME you want, but BEFORE the due date	

Again as a reminder, STUDYGUIDE DO NOT COUNT TOWARDS YOUR OFFICIAL GRADE. The StudyGuide basically constitute reading the textbook and answering a few

questions. I do not award points for completing a task (reading) you should be doing regardless. However, If you complete StudyGuide assignments consistently and by the due date, then I may round grades up at the end of the semester. As an example. If your average is a 79.2, I may round your grade up to an 80.