



Midwestern State University
Dillard College of Business and Administration

COURSE SYLLABUS

Cost Analysis and Control, ACCT 5213, Section 180, Fall Semester, 2019

Instructor Name: Dr. Paul A. San Miguel
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Office Location: Dillard Building 274F
Office Hours: Tuesday 8:30-9:30 am, Wednesday 9:00-11:00 am,
Thursday 5:00-7:00 pm and by appointment
Class Type: Lecture

Course Prerequisites: BUAD 5006 or ACCT 2143 and 2243 or equivalent and consent of the Graduate Coordinator. Management control systems, profit performance, standard and direct costing, investment control, and long-range planning.

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. My final position was in Strategic Planning where I had responsibility for forecasting over \$20 billion in revenues & expenses.

Catalog Course Description: Cost analysis is a graduate level presentation of managerial accounting topics. Through the use of case analysis, the student will apply methods and techniques of cost and managerial accounting to business decision situations. A major objective is an appreciation of the subjective elements in these situations as well as application of quantitative methods presented in the text.

Course Goals and Outcomes:

General Learning Goals:

Teambuilding and collaboration to achieve group objectives: Students will work in groups to prepare and present the cases used in this course.

Competency in writing for common business scenarios: Groups will prepare and submit a grammatically correct written report for each case with an overall clear and logical flow of ideas leading to a sound conclusion.

Effective oral communications: Each member of the group will present part of the case. The student's score will be based on how effectively the student presents the problems of the case and the suggested solutions to those problems.

Problem solving and decision-making abilities through critical analysis, evaluation, and interpretation of business information: Students will demonstrate problem solving and decision-making ability as they synthesize their information into a coherent and defensible case analysis. Adapt knowledge to new and unfamiliar circumstances: The cases included in this course are a mixture of problems experienced in a wide variety of business situations. Students must apply knowledge gained both through education as well as through experience in order to determine optimal solutions to these case problems.

Course Specific Learning Goals and Outcomes:

After completing this course, students should be able to:

- Recognize and to define different concepts of cost
- Understand the relationship between cost, volume, and profit and apply it to planning and budgeting completing the accounting cycle
- Measure and evaluate the differences between budgeted and actual performance
- Determine the costs relevant to specific decision situations.

Course Materials:

Text (Optional, but highly recommended): Cornerstones of Managerial Accounting, 5th ed., by Mowen, Hansen, Heitger, or Garrison, Noreen, Brewer; Managerial Accounting; 16th edition, McGraw Hill/Irwin with CONNECT. ISBN 978-1308681245 & Access to Advanced Cost Accounting Materials

Grading Information:

Student's performance will be assessed using the following elements, Cases (Analysis, Presentations, Write-up).

This is a case-based course. Each student is responsible for presenting an assigned case to the class and for turning in a formal written analysis of the case. Presentations and written analyses will include a brief background of the case, in-depth identification and analysis of the problems, and detailed solutions to the problems. Some case analyses will require more in-depth study of the text and/or additional research of the case problems. Visual aids are not required but usually improve the presentations.

Discussants are responsible for presenting an alternate discussion of an assigned case. Discussions should include powerpoints and excel with questions about the presenters' identification of the problems and their proposed solutions as well as possible identification of additional problems and suggested alternative solutions.

Each member of the class is expected to review the presentation and discussion of each case.

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 5 days after the assignment submission date.

Late Case Policy: Each case will be presented in class on its assigned date. There will be no opportunity to present a case after its assigned date. The written case analysis is due before class one week after it is scheduled to be presented. No case will be accepted after its due date.

Calculation of Grade:

The semester average is based on 700 total points, consisting of:

Two case analyses and presentations, worth 100 points each based on:

- the appropriateness of the group's analysis
- the effectiveness of the group's presentation
- the quality of the suggested solutions to those problems
- the group's ability to defend the proposed solutions.

Two formal written case reports, worth 50 points each based on:

- the group's ability to develop a cohesive report free from grammatical and formatting errors
- an overall clear and logical flow of ideas leading to a sound conclusion.

One case analysis and written report worth 100 points

Discussant duties, worth 50 points based on

- the ability to evaluate the presentations
- the ability to involve the class in the evaluation (for example, by posing questions; by asking for comments; by suggesting alternative views).

Class participation, worth 40 points based on

- the quality of the student's evaluations of the case presentation (for example, merely restating someone else's comments is not quality; however, adding

substantially to previous comments and/or rationally disagreeing with previous comments could be of quality).
Attendance, worth 10 points.

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. 5 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 TWO (2) absences in sequence without notifying the instructor you will not be in attendance, or more than FOUR (4) 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.

Mid-term Grades:

In order to help students keep track of their progress toward course objectives, the instructor for this class will provide a Midterm Progress Report through each student's WebWorld account. All students will receive a Midterm Grade. Midterm grades will not be reported on the students' transcript; nor will they be calculated in the cumulative GPA. They simply give students an idea of where they stand at the midpoint of the semester. Students earning below a C at the midway point should meet with the instructor to determine a course of action to improve performance and seek tutoring.

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 – Fall 2019 Thursdays from 7:00-9:50 pm

Week	Day	Date	Class Topics	Case	Other Things To Do
1	R	08/29	Introduction		
2	R	09/05	Basic Cost Concepts Cost Behavior		MBA Reception 4:30-5:30 DB 189
3	R	09/12	Cost-Volume-Profit Analysis	General Case Example: Big Data/Data Analytics/Distributed Ledger Technology	
4	R	09/19	Job Costing		
5	R	09/26	Absorption and Variable Costing	General Case #1: Traverse City Pies – Part I & II	Present: Group #3
6	R	10/03	Profit Planning	General Case #2: Traverse City Pies – Part III	Present: Group #1
7	R	10/10	Standard Costing	General Case #3: Mad Mango	Present: Group #4
8	R	10/17	Flexible Budgets	General Case #4: Wild Will's CF – Part I	Present: Group #2
9	R	10/24	Performance Evaluation	General Case #5: Wild Will's CF – Part II	Present: Group #5
10	M	10/28	Last day for a "W" @ 4:00 p.m. Drops after 10/28 receive an "F"		
	R	10/31	Short-Run Decision Making	Advanced Cases #1: St. Georges	Present: Group #3 Discussant: Group #1
11	R	11/07	Special Topics	Advanced Cases #2 & 3: HF and Lansing.	Present: Group #1 & #4 Discussant: Group #5
12	R	11/14	Special Topics	Advanced Cases #4 & 5 Mad Mangoes Part 2 and 4W	Present: Group #2 & #5 Discussant: Group #4 & #2
13	R	11/21	Thanksgiving Break	No Classes Scheduled	
14	R	11/28	Special Topics		Discussant: Group #3
15	T	12/03			Final Case: Paper and PowerPoints Due
	R	12/05	Semester wrap-up	Final Case Presentations	