

# Dillard College of Business Administration

Syllabus: Cost Analysis and Control  
Accounting 5213 Section X10 Online  
Fall 2023

## Contact Information

Instructor: Catherine Gaharan  
Office: Dillard Building 210  
Office hours: Monday and Wednesday: 9:30 a.m. to 11:00 a.m.  
Tuesday: 2:00 p.m. to 3:30 p.m. And by appointment  
E-mail: catherine.gaharan@msutexas.edu

## Course Materials

Text: A fairly recent edition of a good undergraduate managerial accounting text. Recommended, not required - *Cornerstones of Managerial Accounting* (a fairly recent edition) by Mowen, Hansen, Heitger

Also recommended *Cost Accounting* by Kinney, Raiborn, Dragoo

Desire2Learn: You will find the following at this site:

- Syllabus
- Course content
- Grades

## Course Description

Cost analysis is a graduate level presentation of managerial accounting topics. Using 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 power point slides and in managerial accounting texts.

## Course Prerequisites

Accounting 2143 and 2243 or equivalent, and consent of the graduate coordinator.

## Learning Goals

### General Learning Goals:

*Teambuilding and collaboration to achieve group objectives:* Students will work in groups to prepare and present the company analyses and the business plans used in this course.

*Competency in writing for common business scenarios:* Groups will prepare and submit a grammatically correct written report for each company and for each business plan. These reports must reflect an overall clear and logical flow of ideas leading to a sound conclusion.

*Effective communications:* Each member of the group will present part of the company analysis/business plan. The student's score will be based on how effectively the student presents the problems of each assignment 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 analyses.

*Adapt knowledge to new and unfamiliar circumstances:* The companies and business plans included in this course represent 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 business problems

Course Specific Learning Goals: After completing this course, students should be able to:  
Recognize and to define different concepts of cost  
Apply different methods of analyzing and accounting for product and service costs  
Understand the relationship between cost, volume, and profit and apply it to planning and budgeting  
Measure and evaluate the differences between budgeted and actual performance  
Determine the costs relevant to specific decision situations.

### **Course Policies**

Company analysis: Each team of students will present an analysis of a specific company to the class and will submit a formal written analysis of the company. Students are responsible for obtaining company data through EDGAR, company websites, and other business sources.

Analysis of business plan: Each team of students is responsible for presenting a business plan to the class and for submitting a formal written analysis of the plan. Presentations and written analyses will include a brief background, in-depth identification and analysis of possible problems, and detailed solutions to the problems. Some plan analyses will require more in-depth study of the text and/or additional research of the industry the business is in.

Each company analysis/business plan must be presented by 3:00 p.m. CST on the date it is due.

The formal written report must be submitted by 3:00 p.m. CST on the date it is due.

Discussants: responsible for leading the class discussion of an assigned case/company and should begin no later than twenty-four hours after the case has been presented. A startup after then will result in a reduced grade for the discussant. Class discussions should include questions about the presenters' identification of the problems and their proposed solutions as well as possible identification of additional problems and suggested alternative solutions. Visual aids are not expected.

Participation: Each member of the class is expected to contribute to the discussion of each company/business plan analysis in their group.  
Class discussion of cases will be accepted until 3:00 p.m. CST on the due date.

Teambuilding: Each team member is expected to contribute fully in completing the objectives of the team. Team members will be assigned specific parts of the problem to analyze.

Attendance: Students must log into the Group Contact Exchange located in D2L in Communications under Discussions to be included on the class roll. Include your name and preferred contact method(s). Students are expected to participate in discussions of

each analysis. Those who do not participate in a particular analysis will be considered absent. Other than the initial contact, attendance is not counted during any time that an analysis is not presented. Please refer the MSU Student Handbook for Class Attendance Policy and Authorized Absences.

Late Assignments: Each analysis will be presented no later than 3:00 p.m. CST on its assigned date. There will be no opportunity to present an analysis after its assigned date.

The written analysis is due by 3:00 p.m. CST on its assigned date. No written analysis will be accepted after its due date.

Critiques and discussions of each presentation are accepted through 3:00 p.m. CST on the due date. No critiques or discussions will be accepted after that time.

Incomplete Grade: A grade of "incomplete" is given only in the case of emergencies, and complete documentation is required. The rare case of an "incomplete" must be satisfied within 30 days of the beginning of the next long semester.

Extra Credit: There are no opportunities for extra credit in this class.

Syllabus Change: This syllabus is a guide for the course and is subject to change. Syllabus changes will be communicated via Desire2Learn.

Academic Integrity: All acts of academic dishonesty will result in a **failing** grade for the course, and the College and/or University may take further action. All work submitted in this course must be your own; you may not engage in unauthorized assistance or collusion, and you may not engage in plagiarism including the use of ChatGPT or similar AI composition software. Please note that I take this policy very seriously. For the University policies on academic integrity, refer to the MSU Student Handbook on Standards of Conduct.

Disability Policy: Students with a disability must be registered with Disability Support Services for accommodations.

#### Grading and Evaluation:

The semester average is based on 450 total points, consisting of:

Company analysis and presentation, worth 100 points, based on:

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

Analysis and presentation of business plan, worth 100 points based on:

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

A formal written report of each company and of each business plan, worth 50 points each, based on:

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

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).

Do not re-present the case.

Class participation, worth 50 points based on

the quality of the student's evaluations of the 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).

Team evaluations, worth 50 points based on:

team members' evaluations of the student's contribution to the analyses from each of the two teams, for the case analysis and for the company analysis.

Students who do not complete the team evaluation for each teammate will be penalized ten points for each team member not evaluated.

An average of at least 90% results in a grade of A, 80-89% B, 70-79% C, 60-69% D, <60% F.

Questions Regarding Course Grade: Grades are confidential by law. Therefore, grades will be posted only on Desire2Learn for this class.

### **Class Procedures**

The class will first review cost and managerial accounting concepts from a basic managerial accounting text, and from power point presentations (found in D2L).

Suggested topics to review:

- Introductory material
- Basic Managerial Accounting Concepts
- Cost Behavior
- Cost-Volume-Profit Analysis
- Job Costing
- Profit Planning
- Standard Costing
- Performance Evaluation
- Short-Run Decision Making
- Cost of quality

Teams will then begin preparing analyses.

On each Monday, beginning on September 18, teams will present the results of their analyses in the appropriate discussion board in D2L (no later than 3:00 p.m. CST).

Critiques of each presentation and additional comments will be led by the discussants with full participation by the class, concluding on Sunday of each week at 3:00 p.m. CST. For example, for the first set of analyses, critiques will conclude on Sunday, September 24.

Students will submit as a Word document attached to an email his or her portion of the formal report to me by 3:00 p.m. CST on Monday of the following week. For example, the written report for the first set of analyses is due on Monday, September 25. The team may elect to present a single report which includes the three parts combined, instead of separate reports. A late submission will not be accepted; however, reports may be submitted early.

Class grouping: Students are divided into two groups: Maroon (found on the Maroon class list) and Gold (found on the Gold class list). Maroon students will work with Maroon analyses only. Gold students will work with Gold analyses only. Due dates are the same for each group.

### **Course Schedule**

Date, 2023	Topic
Aug 28 – Sept 11	Introduction, review, prepare analyses
Sept 18 – Oct 23	Present company analyses, class discussion, submit reports, complete peer evaluations
Oct 23 – Nov 27	Present business plans, class discussion, submit reports, complete peer evaluations
Dec 4 – 6	Semester wrap-up

Notes: Companies/business plans, presenters, and discussants are included on the schedules of companies/business plans for each group, found in D2L.

Guidelines for presentations, for discussants, for report write-up, and for company and business plan analyses are included separately in D2L.