

# Dillard College of Business Administration

Syllabus: Cost Analysis and Control  
Accounting 5213 Section 270  
Spring 2026

## Contact Information

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## Course Materials

Required Text: *Managerial Accounting for Managers*, 6<sup>th</sup> ed. By Noreen, Brewer, Garrison.  
Also recommended, not required - *Cornerstones of Managerial Accounting* (a fairly recent edition) by Mowen, Hansen, Heitger

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 set of power point slides 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 coherent and defendable analysis.

*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 power point 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 will present a business plan to the class and submit a power point analysis of the plan. Presentations 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.

**Participation:** Each member of the class is expected to contribute to the discussion of each company/business plan analysis.

**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:** Regular attendance is expected, and roll will be taken. Please refer the MSU Student Handbook for Class Attendance Policy and Authorized Absences.

**Late Assignments:** Each company/business plan will be presented in class on its assigned date. There will be no opportunity to present an analysis after its assigned date.

**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. Use of information other than your own must be properly cited. 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.

Classroom Behavior: Refer to Midwestern State University's Code of Student Conduct contained in the Student Handbook.

**Grading and Evaluation:**

The semester average is based on 300 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.

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.

Assignments	Points
Company analysis	100
Business plan presentation	100
Discussions	50
Team evaluations	50
Total Points	300

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

During the class meeting after reviewing concepts and during each class meeting thereafter, company analyses and then business plans will be presented.

Students will post to the appropriate discussion board a power point analysis of their portion of the report no later than 5:00 p.m. CST on the day following the presentation. Alternatively, the team may elect to post a single report which includes all parts combined, instead of separate reports. A late submission will not be accepted; however, reports may be submitted early.

### **Course Schedule**

Date, 2026	Topic
Jan 21 – Feb 4	Introduction, review, prepare analyses
Feb 11 – Mar 18	Present company analyses, class discussion, complete peer evaluations
Mar 25 – Apr 29	Present business plans, class discussion, complete peer evaluations
May 6	Semester wrap-up

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

Guidelines for presentations and for company and business plan analyses are included separately in D2L.