



Course Syllabus: Cost Analysis & Control

Dillard College of Business Administration

ACCT 5213-X10

Fall 2026

Contact Information

Instructor: Dr. Lin Wang

Office: Dillard Building 277

Office hours: Monday/Wednesday 9:15 - 11 a.m., Tuesday 1:15 – 2:45 p.m.,
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Course Description

Management control systems, profit performance, standard and direct costing, investment control, and long-range planning.

Prerequisite(s): BUAD 5006 or ACCT 2143 and 2243 or equivalent and consent of the Graduate Coordinator.

Textbook & Instructional Materials

Required: myBusinessCourse access and textbook for Easton, Halsey, McAnally, Kulp and Dragoo, Financial & Managerial Accounting for MBAs, 7th edition, Cambridge Business Publisher.

Required digital materials for this course are part of the Courseware Access and Affordability Program at MSU Texas. Students are charged for required course materials on their student account with the Business Office. Any students who wish to opt-out of the Program and purchase the required course materials on their own must do so prior to the deadline provided by the bookstore. Opt-out instructions are sent to students' official my.msutexas.edu email address after the first day of class. Please contact the MSU Bookstore if you have any questions about the opt-out process.

Use this [link](#) to register on myBusinessCourse and complete the assignments online.

Learning Goals

This course covers managerial accounting and cost management practices that can be strategically applied across the various functions of a business organization to improve organizational performance. The course emphasizes the methods available to measure and evaluate costs for decision-making and performance evaluation purposes. Data analytics techniques are also incorporated to apply the methods to real world data. After successfully completing this course, students should have knowledge of:

- Cost concepts, cost behavior, and cost estimation
- CVP (break-even) analysis
- Relevant costs for decision making
- Job-order costing and process costing
- Activity-based costing
- Operational Budgeting and Profit Planning
- Performance reports
- Standard costs
- Capital Budgeting

Student Handbook

Refer to: [Student Handbook](#)

Academic Misconduct Policy & Procedures

Academic Dishonesty: Cheating, collusion, using any form of AI tools for assignments and exams, and plagiarism (the act of using source material of other persons, either published or unpublished, without following the accepted techniques of crediting, or the submission for credit of work not the individual's to whom credit is given).

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.

Additional guidelines on procedures in these matters may be found in the Office of Student Conduct.

[Office of Student Conduct](#)

Grading

Grades are not negotiated, you will receive the grade you earn, based on your performance on graded material in the class. Grading and evaluation for this course will be assigned as follows:

Table 1: Points allocated to each assignment

Assignments	Points
Homework (best 10*10 points)	100
Data Analytics tasks (best 4*15 points)	60
Group Case/Project	40
Exam 1	100
Exam 2	100
Total Points	400

Every assignment counts toward your grade. So please hold yourself accountable and don't miss any assignment as there is no extension of due dates for missed assignments.

Your score in this class will be based on the points you earn out of the maximum 400 points. Minimum letter grades for this course will be assigned according to the table below.

Table 2: Total points for final letter grade.

Letter Grade	Total Points Earned
A	360 - 400
B	320 - 359
C	280 - 319
D	240 - 279
F	0 - 239

There is no extra credit or curve beyond any given during the semester, so don't ask! The instructor cannot and will not offer extra credit or curves individually.

Lower Grade: I reserve the right to lower any student's final grade two letter grades (i.e., A to C, C to F) for:

- Violation of exam rules and procedures. See Exams section for details.
- Violation of any course policy outlined in the syllabus.

Homework

Homework Assignments: All of your homework assignments are due via myBusinessCourse by the date and time on myBusinessCourse (may be different from the syllabus). Monitor due dates and times for homework carefully. Late completion will receive a grade of zero. You will have unlimited attempts at online homework, so submit your homework each time you work on it. Note that any website, including myBusinessCourse, can go down from time to time. Do not wait until the last minute to submit your assignment.

Data Analytics Tasks: These are great hands-on opportunities for you to apply the cost methods to real world data and practice data analytics skills using Microsoft Excel. They are due via myBusinessCourse by the date and time on

myBusinessCourse (may be different from the syllabus). Late completion will receive a grade of zero.

*Late assignments will always receive zero points, no matter the reason. There is no extension of due dates for missed assignments per individual request, so don't ask. Please hold yourself accountable for submitting all assignments on time.

If you have technical problems with myBusinessCourse, you need to contact its technical support. The instructor will not be able to resolve any technical issues.

Exams

This course has two exams. Exams may consist of multiple-choice questions, short answer, and/or problems-type questions. Exams will cover assigned chapters, in-class lectures, and any assigned problems. All examinations are equally weighted at 100 points each.

There will be a designated period of time, usually a few hours, when an exam is open. Once started, the exam must be completed within the specified time limit. **Neither make-up exam nor early/late exam will be given. It is the student's responsibility to make plans to take the exam during the designated period of time.**

Students missing an exam without a valid excuse will receive a grade of zero for the missed exam. A valid excuse is defined as an authorized or an unforeseeable, proved, and documented event that requires the student's presence in a place other than where the student is able to take the exam, and such event is deemed acceptable by the instructor. If the event is health-related, a doctor's note is required. Personal travel is not acceptable as valid excuse. In the case of an excused absence, the document justifying the absence must be submitted to the instructor before the absence occurs or on the day of the absence if it is an emergency. Late submission is not accepted. For students missing an exam with valid excuse accepted by the instructor, the instructor will give the students a comprehensive final exam to replace the zero for one missed exam and this comprehensive exam must be taken at the instructor designated time.

Please ensure you strictly comply with the following exam rules and procedures:

- 1) The exams will require the installation of HonorLock and a webcam, similar to Respondus Lockdown Browser with webcam. The webcam must be turned on throughout the whole exam period and placed in proper location to capture the following all the time: your face, upper body, hands, and your working area on your desk, which shows everything on your desk that you are using during the exam.
- 2) Find a quiet room with no interruptions for the duration of the exam. You can't leave the room while taking the exam.

- 3) Lighting in the room must be bright enough to show your face, your upper body, and your working area on your desk in a clear and detailed manner.
- 4) A basic 4-function, non-programmable calculator with only a single line of display is needed. Other calculators are not allowed. You will not be permitted to use your cell phone as a calculator. If you are not sure whether your calculator qualifies, please email the instructor well ahead of the exam to give yourself sufficient time to get a qualified calculator.
- 5) **Any form of electronic devices and AI tools are strictly prohibited.** These include but are not limited to cellphones, smartwatches, and AI glasses. If you have such devices around you during the exam or you wear AI glasses, you will receive a grade of zero regardless of usage.
- 6) You can only have pencils, erasers, basic 4-function calculator on your table during the exam. If you need scrap paper, you must show it in front of the webcam during the environment check.
- 7) You are not allowed to read the questions out.
- 8) During the environment check prior to starting the exam, you must show your photo ID, your basic 4-function calculator, and your glasses from various angles in front of the camera to prove they're not AI glasses. You are not allowed to switch to another pair of glasses during the exam.
- 9) **Failing to comply with exam policy will result in a grade of zero,** including but not limited to: webcam turned off during any part of the exam, having electronic devices or AI tools around you during the exam regardless of usage, leaving the room while taking the exam, another person around you during the exam, reading the questions out, failing to complete the environment check requirements prior to the exam, and using unqualified calculators.

Projects

There is a group case/project for this class. The detailed instruction of the case/project will be provided during the semester. Late completion will receive a grade of zero.

Important Dates

- Last Day to drop with a grade of "W:" **November 23, 2026.** Check date on [Academic Calendar](#).
- Refer to: [Drops, Withdrawals & Void](#)

Desire-to-Learn (D2L)

Extensive use of the MSU D2L program is a part of this course. Each student is expected to be familiar with this program as it provides a primary source of communication regarding weekly agenda, examination materials, and general course information. You can log into [D2L](#) through the MSU Homepage. If you experience difficulties, please contact the technicians listed for the program or contact your instructor.

Online Computer Requirements

Taking an online class requires you to have access to a computer (with Internet access) to complete your assignments. ***Please note that iPad and Chromebook won't work for exams.*** It is your responsibility to have (or have access to) a working computer in this class. ****Assignments and tests are due by the due date, and personal computer technical difficulties will not be considered reason for the instructor to allow students extra time to submit assignments, tests, or discussion postings.*** Computers are available on campus in various areas of the buildings as well as the Academic Success Center. ****Your computer being down is not an excuse for missing a deadline!!*** There are many places to access your class! Our online classes can be accessed from any computer in the world which is connected to the internet. Contact your instructor immediately upon having computer trouble. If you have technical difficulties in the course, there is also a student helpdesk available to you. The college cannot work directly on student computers due to both liability and resource limitations however they are able to help you get connected to our online services. For help, log into [D2L](#).

Recording Classes

****Recording classes is generally prohibited without the professor's explicit permission.*** Such recordings, when permitted, are for personal use only and may not be uploaded to the internet or otherwise shared, transmitted, or published without the professor's prior consent. Some faculty may not permit recordings of their classes. When it is feasible and appropriate, students may record classes to accommodate disabilities under the Americans With Disabilities Act, with prior approval of Disability Support Services. Such recordings may not be uploaded to the internet or otherwise shared, transmitted, or published.

Instructor Class Policies

Students must closely follow the course schedule provided at the end of the syllabus and complete each module within the specified dates. Within each module, students must first watch the video lectures and read the textbook, and then work on homework. Please do not skip video lectures nor starting homework without reading the textbook and watching the video lectures because you will not build a good understanding of the materials this way. Please

understand that learning requires you devoting lots of time and effort. So plan ahead and give yourself plenty of time to complete your learning on a daily basis. Cramming will not work in this class. It is your consistent daily effort that will help you succeed.

Services for Students with Disabilities

In accordance with Section 504 of the Federal Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, Midwestern State University endeavors to make reasonable accommodations to ensure equal opportunity for qualified persons with disabilities to participate in all educational, social, and recreational programs and activities. After notification of acceptance, students requiring accommodations should make application for such assistance through Disability Support Services, located in the Student Wellness Center, (940) 397-4140. Current documentation of a disability will be required in order to provide appropriate services, and each request will be individually reviewed. For more details, please go to [Disability Support Services](#).

Emergency Aid Resources for Basic Needs

Unexpected life circumstances can affect anyone. If you are experiencing challenges meeting basic needs—such as housing, utilities, food, transportation, healthcare, technology, textbooks or other life necessities, resources may be available to help. Visit the [Student Emergency Support and Resources webpage](#) to learn more, and explore emergency support opportunities through MSU and how to access them. For additional information, please contact the Office of Student Affairs: Clark Student Center #108, (940) 397-7500, student.affairs@mstuexas.edu.

College Policies

Campus Carry Rules/Policies

Refer to: [Campus Carry Rules and Policies](#)

Smoking/Tobacco Policy

College policy strictly prohibits the use of tobacco products in any building owned or operated by WATC. Adult students may smoke only in the outside designated-smoking areas at each location.

Alcohol and Drug Policy

To comply with the Drug Free Schools and Communities Act of 1989 and subsequent amendments, students and employees of Midwestern State are informed that strictly enforced policies are in place which prohibits the unlawful possession, use or distribution of any illicit drugs, including alcohol, on university property or as part of any university-sponsored activity. Students and employees

are also subject to all applicable legal sanctions under local, state and federal law for any offenses involving illicit drugs on University property or at University-sponsored activities.

Campus Carry

Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes has prohibited. The new Constitutional Carry law does not change this process. Concealed carry still requires a License to Carry permit, and openly carrying handguns is not allowed on college campuses. For more information, visit [Campus Carry](#).

Active Shooter

The safety and security of our campus is the responsibility of everyone in our community. Each of us has an obligation to be prepared to appropriately respond to threats to our campus, such as an active aggressor. Please review the information provided by MSU Police Department regarding the options and strategies we can all use to stay safe during difficult situations. For more information, visit [MSUReady – Active Shooter](#). Students are encouraged to watch the video entitled “Run. Hide. Fight.” which may be electronically accessed via the University police department’s webpage: ["Run. Hide. Fight."](#)

Grade Appeal Process

Update as needed. Students who wish to appeal a grade should consult the Midwestern State University [MSU Catalog](#)

***Notice:** Changes in the course syllabus, procedure, assignments, and schedule may be made at the discretion of the instructor.

Tentative Course Schedule:

Week	Date	Topics	Estimated due date of assignments
1	8/24-8/30	Syllabus; Module 14: Managerial Accounting: Tools for Decision-Making	8/30 at 11:59pm
2	8/31-9/6	Module 15: Cost Definitions, Behavior, and Estimation	9/6 at 11:59pm; Start Data Analytics #1

Week	Date	Topics	Estimated due date of assignments
3	9/7-9/13	Module 16: Cost-Volume-Profit Analysis and Planning (including Appendix 16A)	9/13 at 11:59pm; Start Data Analytics #2
4	9/14-9/20	Module 17: Using Relevant Costs and Differential Analysis for Decision-Making (including Appendix 17A)	9/20 at 11:59pm
5	9/21-9/27	Module 18: Product Costing: Job and Process Operations (Skip calculations of process costing)	9/27 at 11:59pm;
6	9/28-10/4	Midterm Exam review; Data Analytics #1 Completion	Data Analytics #1 Due 10/4 at 11:59pm
6	10/2 Friday	Exam 1 (Modules 14,15,16,17,18)	Exam is open during 12AM-8PM on Friday, Oct.2, 2026. Once started, it must be completed within 100 minutes.
7	10/5-10/11	Module 19: Activity-Based Costing, Customer Profitability, and Activity-Based Management	10/11 at 11:59pm; Start Data Analytics #3
8	10/12-10/18	Module 21: Decision-Making: Pricing and Product Cost Management	10/18 at 11:59pm
9	10/19-10/25	Module 22: Operational Budgeting and Profit Planning	10/25 at 11:59pm; Start Data Analytics #4
10	10/26-11/1	Module 23: Standard Costs and Performance Reports	11/1 at 11:59pm
11	11/2-11/8	Module 24: Performance Measurement Using Segment Reporting, Transfer Pricing, and Balanced Scorecard	11/8 at 11:59pm
12	11/9-11/15	Module 25: Capital Budgeting Decisions	11/15 at 11:59pm; Start Data Analytics #5
13	11/16-11/22	Group Case/Project	Group Case/Project Due 11/29 at 11:59pm

Week	Date	Topics	Estimated due date of assignments
14	11/23-11/29	Data Analytics Completion	Data Analytics #3, #4, #5 Due 11/29 at 11:59pm
15	12/4 Friday	Exam 2 (Modules 19,21,22,23,24,25)	Exam is open during 12AM-8PM on Friday, Dec.4, 2026. Once started, it must be completed within 120 minutes.