



Course Syllabus: Cost Analysis and Control
Dillard College of Business Administration
ACCT 5213-180
Fall 2026

Contact Information

Instructor: Dr. Drew Li
Office: Dillard Building #273
Office hours: Monday-Thursday 3:00pm – 5:00pm, or by appointment
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Classroom: Dillard #121
Class time: TH 7:00-10:00pm

Course Description

Cost analysis and control 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.

Textbook & Instructional Materials

Required: *Financial & Managerial Accounting for MBAs*, 7th Edition, by Easton, Halsey, McAnally, Kulp, and Dragoo, Cambridge Business Publishers.

Desire2Learn: You will find the following at this site:

- Syllabus
- Course content
- Grades

Study Hours and Tutoring Assistance

There is no tutor for this class. Students are encouraged to email the instructor and come to office hours if they need tutoring assistance.

Student Handbook

Refer to: [Student Handbook](#)

Academic Misconduct Policy & Procedures

Academic Dishonesty: Cheating, collusion, and plagiarism (the act of using source material of other persons, either published or unpublished, without following the accepted techniques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). Additional guidelines on procedures in these matters may be found in the Office of Student Conduct.

[Office of Student Conduct](#)

Moffett Library

Moffett Library provides resources and services to support student's studies and assignments, including books, peer-reviewed journals, databases, and multimedia materials accessible both on campus and remotely. The library offers media equipment checkout, reservable study rooms, and research assistance from librarians to help students effectively find, evaluate, and use information. Get started on this [Moffett Library webpage](#) to explore these resources and learn how to best utilize the library.

Grading

Course Grade - List all graded assignments with their point value and or percentage of total grade. Letter Grade Scale indicate the overall points or % to letter grade scale for example 1270 to 1137 = A.

Table 1: Points allocated to each assignment

Assignments	Points
In-class Quizzes & Discussions (10 (out of 11) at 20 pts each)	200
Midterm Exam	100
Final Exam	100
Total Points	400

Table 2: Total points for final grade.

Grade	Points
A	360
B	320 to 359
C	280 to 319
D	240 to 279
F	Less than 240

Homework

There is no homework for this course.

Quizzes

There is an in-class quiz every class meeting except for the first day.

Exams

There is one midterm exam and one final exam.

Projects Required

There are no projects.

Mid-Term Exam

The Midterm Exam is closed-book, in-classroom, proctored, and two-hour long. It consists of multiple-choice and open-end questions.

Final Exam

The Final Exam is closed-book, in-classroom, proctored, and two-hour long. It consists of multiple-choice and open-ended questions.

Extra Credit

Up to fifteen (15) extra credits may be earned during the semester. Opportunities to earn bonus points will be announced in class.

Late Work

No late work will be accepted.

Make Up Work/Tests

No make up for in-class quizzes or discussions.

Important Dates

- Last day for term schedule changes: Check date on [Academic Calendar](#).
- Deadline to file for graduation: Check date on [Academic Calendar](#).
- Last Day to drop with a grade of "W:" 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 assignments, 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.

Attendance

Students are expected to attend all meetings of the classes in which they are enrolled. Although in general students are graded on intellectual effort and performance rather than attendance, absences may lower the student's grade where class attendance and class participation are deemed essential by the faculty member. In those classes where attendance is considered as part of the grade, the instructor should so inform students of the specifics in writing at the beginning of the semester in a syllabus or separate attendance policy statement. An instructor who has an attendance policy must keep records on a daily basis. The instructor must give the student a verbal or written warning prior to being dropped

from the class. Instructor's records will stand as evidence of absences. A student with excessive absences may be dropped from a course by the instructor. Any individual faculty member or college has the authority to establish an attendance policy, providing the policy is in accordance with the General University Policies.

Online Computer Requirements

N/A for this course.

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

This is an 180-minute class. To help us make the most of our class time, please observe the following expectations:

1. Plan bathroom breaks accordingly. Students are strongly *discouraged* from leaving the classroom during each 80-minute session. Please use the bathroom before class or during the 10-minute break—even if doing so means arriving slightly late—or wait until after class whenever possible.
2. Prepare before class. Students are expected to preview the textbook or the PowerPoint slides provided by the publisher beforehand, at least enough to have *a general idea* of the topics that will be discussed in class.
3. Respect the full class period. Students are expected to remain quiet and *avoid making noises* (e.g., zipping backpacks or packing up belongings) that may signal or *pressure the instructor* to end class early. Please wait until the class has officially concluded before gathering your belongings.
4. Choose your seat thoughtfully. Please choose a seat where you feel comfortable and plan to remain in that seat for the rest of the semester. If you prefer not to listen closely to the instructor or routinely use your laptop during class, please choose a seat in the *back rows* so that your activities do not distract other students.

Change of Schedule

A student dropping a course (but not withdrawing from the University) within the first 12 class days of a regular semester or the first four class days of a summer semester is eligible for a 100% refund of applicable tuition and fees. Dates are published in the Schedule of Classes each semester.

Refund and Repayment Policy

A student who withdraws or is administratively withdrawn from Midwestern State University (MSU) may be eligible to receive a refund for all or a portion of the tuition, fees and room/board charges that were paid to MSU for the semester. HOWEVER, if the student received financial aid (federal/state/institutional grants, loans and/or scholarships), all or a portion of the refund may be returned to the financial aid programs. As described below, two formulas (federal and state) exist in determining the amount of the refund. (Examples of each refund calculation will be made available upon request).

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.

Course Schedule:

Week or Module	Activities/Assignments/Exams	Due Date
Week 1 8/27	Introduction/14	
Week 2 9/03	14 Managerial Accounting: Tools for Decision Making	Discussion & In-class quiz
Week 3 9/10	15 Cost Definitions, Behavior, and Estimation	Discussion & In-class quiz
Week 4 9/17	16 Cost-Volume-Profit Analysis and Planning	Discussion & In-class quiz
Week 5 9/24	17 Using Relevant Costs and Differential Analysis for Decision-Making	Discussion & In-class quiz
Week 6 10/01	18 Product Costing: Job and Process Operations	Discussion & In-class quiz
Week 7 10/08	Self-Review for Midterm Exam	No Class
Week 8 10/15	Midterm Exam @ Thursday, 7:00-9:00pm; Room #121	Modules: 14,15,16,17, & 18
Week 9 10/22	19 Activity-Based Costing, Customer Profitability, and Activity-Based Management	Discussion & In-class quiz
Week 10 10/29	21 Decision-Making: Pricing and Product Cost Management	Discussion & In-class quiz
Week 11 11/05	22 Operational Budgeting and Profit Planning	Discussion & In-class quiz
Week 12 11/12	23 Standard Costs and Performance Reports	Discussion & In-class quiz
Week 13 11/19	24 Performance Measurement Using Segment Reporting and Balanced Scorecard	Discussion & In-class quiz
Week 14 11/26	Thanksgiving Holiday	No Class
Week 15 12/03	Self-Review for Final Exam	No Class
Week 16 12/10	Final Exam @ Thursday, 5:45pm-7:45pm; Room #121	Modules: 19,21,22,23, & 24