



Course Syllabus: Cost Accounting
Dillard College of Business Administration
ACCT 3203-201, Spring 2025
MW 2:00 – 3:20 p.m. Room DB 343

Contact Information

Instructor: Dr. Lin Wang

Office: Dillard 277

Office hours: Monday/Wednesday 10:15 - 11 a.m. & 12:45 – 2 p.m.,
Tuesday 10:30 – 11:30 a.m., and by appointment.

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Textbook & Instructional Materials

1. Required: Connect Access and Textbook for Christ, Holderness, and Richardson, Cost Accounting: A Data Analytics Approach, 1st edition, McGraw-Hill. ISBN: 9781266310331

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.

The [link](#) for completing the assignments online is:

<https://connect.mheducation.com/class/3203-lwang-spring-2025>

2. You must have access to the Internet. (It will also be helpful to have access to a printer, but that is not mandatory.) All homework assignments will be completed online. The Desire2Learn (D2L) website will be utilized extensively for posting course materials, communications, discussions, and gradebook.

3. You must register a "Preferred" email address in Banner/WebWorld. This should be an email address that you monitor closely, since I will communicate with you periodically via email.

Course Description

Theory and procedures used in determining costs of business operations with emphasis on manufacturing accounting for materials, labor, and overhead in job order, process, and standard cost systems.

Course Prerequisites

ACCT 2143 and ACCT 2243 with grades of "C" or higher.

Learning Goals

General Learning Goals:

This course emphasizes the collection and analysis of cost data for the purpose of achieving firm objectives. It focuses on the development of product cost information that will be useful for profit maximization in managerial decisions in the realm of price setting, determination of product mix, and cost minimization actions.

Course Specific Learning Goals:

After completing this course, students should:

- Evaluate product costs using a variety of managerial accounting concepts, including Job Costing, Activity Based Costing, and Process Costing
- Evaluate organization profitability through different volume and cost scenarios using Cost-Volume-Profit (CVP) analysis
- Know how to prepare an organization's Master Budget
- Evaluate differences in Actual vs. Budgeted costs through Variance Analysis
- Understand and perform strategic decision making using relevant cost information
- Know the concepts of performance evaluation, including financial and non-financial measures
- Know and apply data analytics techniques to analyze cost accounting data to assist decision making.

Course Policies

1. Attendance Policy

Regular, on-time attendance is expected and roll will be taken at the beginning of each class. I follow the university's policies with respect to class attendance (See Midwestern State University Undergraduate Catalog). This catalog is electronic only and may be found on the MSU website using the Registrar button then University Catalogs button. University class attendance policy is then found under Registrar.

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. If you must leave early, contact me before class begins.

Documentation of excuses is required. If you do not contact me, your absence will be unexcused.

Tardiness is not acceptable. Tardy arrival is rude to me and disruptive to your classmates. Roll will be taken only once at the start of each class. **At the instructor's discretion, a deduction to the course grade may be assessed for unexcused absences and tardiness.**

You are responsible for any material or announcements missed due to absence or tardiness. 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.

2. Participation

Learn is a verb, which means it is an action or activity. Learning requires action and effort on your part. Participation, especially when I ask a question in class, is encouraged and will help you learn. However, it sometimes happens that a few individual students dominate the discussion. That has a negative impact on the class as a whole. If this happens, I will ask those students to please be mindful of the need to include other students and ask them to scale back their participation. Also, if you have a question or comment, please raise your hand and wait to be recognized. **Active participation is expected from every student.**

3. Instructor Drop

"An instructor 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." (Midwestern State University Student Handbook, p. 52)

4. Classroom Behavior

Your requirements for each class are as follows:

- Be on time and remain seated (except for emergencies)
- Be prepared (reading requirements)
- Remain awake and attentive and be prepared to engage in class discussions at all times
- Bring a non-programmable 4-function calculator for examinations
- Turn off your cell phones, laptops/tablets/similar devices and put them away, unless you are using your laptop or tablet for the ebook or to take notes.
- No food or drinks are permitted in the classroom, except clear water in a bottle with a cap (Dillard College of Business Administration policy).

5. Questions Regarding Course Grade

Grades are confidential by law. Therefore, I do not reveal grades over the telephone or by e-mail/fax. Grades will be posted on D2L. The course letter grade will be posted on Banner only. **Grades are not negotiated, you will receive the grade you earn, based on your performance on graded material in the class.**

6. Grading and Evaluation

Grading and evaluation for this course will be assigned as follows:

Table 1 Grading Scheme

	Points
Connect SmartBook (best 10*4 points)	40
Connect Homework (best 10*10 points)	100
Connect Labs (best 6*10 points)	60
Exam 1	100
Exam 2	100
Exam 3	100
Final Exam	100
Total Points	600

At the instructor's discretion, a deduction to the course grade may be assessed for unexcused absences and tardiness.

Your score in this class will be based on the points you earn out of the maximum 600 points. Minimum letter grades for this course will be assigned according to the table below.

Table 2 Letter Grade Assignment

Total Points Earned	Letter Grade
540-600	A
480-539	B
420-479	C
360-419	D
0-359	F

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:

- Unpreparedness in class when called upon, or,
- A negative, rude, unreasonably argumentative, or inattentive attitude in class, or,
- Repeatedly absences or tardiness, or,
- Repeatedly disrupting the class for any reason, or,
- Repeatedly leaving and returning to your class seat during class, or,
- Not showing respect for fellow classmates' questions, opinions, or class presentations, or,
- Violation of use of electronic devices or food and drink policies listed above, or,
- Violation of exam rules and procedures.

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

Midterm Progress Report: 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 student's WebWorld account for students who are at risk of earning a D or an F. 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 schedule a meeting with the professor and academic advisor to discuss ways to improve performance.

7. Exam Protocol

You will need:

- 1) A ScanTron Form 882-E. These may be purchased at the MSU Bookstore (no ScanTron means no points).
- 2) Several No. 2 pencils for marking answers on your ScanTron.
- 3) A basic 4-function, non-programmable calculator with only a single line of display. You will not be permitted to use your cell phone as a calculator. If I see you with a cell phone, watch, or glasses with a camera out for any reason during an exam, that will be considered cheating and you will receive the maximum punishment allowed by the University.
- 4) Caps must be turned bill back during exams.

Student Handbook

Refer to: [Student Handbook-2024-2025](#)

https://msutexas.edu/student-life/_assets/files/handbook.pdf

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).

In short, cheating, collusion, and plagiarism will not be tolerated. The term "cheating" generally means representing someone else's work as your own and includes, but is not limited to:

- Failing to report to your professor any suspicion of cheating on exams.
- Acting with intent to promote or assist cheating, including soliciting, encouraging, directing, or aiding attempts of fellow students to cheat before, during, or after an exam.
- Soliciting information about exam questions from students who have taken a test.
- Intentionally or negligently aiding someone taking an exam or quiz.
- Looking or glancing at another student's exam while the exam is being taken.
- Soliciting answers from a fellow student during an exam or quiz.
- Using a cellphone or any electronic device while taking a test.
- Using any device to record a test, including eyeglasses, cellphones, watches, and calculators.
- Acquiring an exam or quiz or other academic testing material without the express permission of the professor who authored the exam.
- Copying, disseminating, spreading, circulating, sharing, or publicizing any questions on an exam given for credit.
- Violation of exam rules and procedures.

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](#)

Assignments

Connect SmartBook Assignments (Pre-chapter assessments): You have to complete assigned pre-chapter reading and practice on Connect SmartBook prior to attending lectures over that chapter. Due dates are available on Connect. The pre-chapter assessments allow you to read the chapter in the most efficient and productive manner by specifically providing the most important material to you at the time you are studying. It is a personalized system and helps prepare you to learn at a higher level in class, participate and also prepares you for exams. Each pre-chapter assessment will take approximately 30 minutes, though there is no time limit, and it involves reading key areas of the chapter while demonstrating mastery of the concepts in Connect. Your score on these is based on completion and you are not scored lower for incorrect answers, you are only asked to work on each module until it is 100% complete. Late completion receives a grade of zero.

Connect Homework Assignments: All of your homework assignments are due via Connect by the date and time on Connect (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 problems, so submit your homework each time you work on it. Note that any website, including Connect, can go down from time to time. Do not wait until the last minute to submit your assignment.

Connect Labs: You will be given a set of tasks to complete using Excel. These are great hands-on opportunities for you to practice data analytics. They are due via Connect by the date and time on Connect (may be different from the syllabus). Late completion will receive a grade of zero.

Most lab assignments have video instructions demonstrating how to complete the labs in addition to the text instructions. Please make sure to watch those videos before you start the labs.

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.

If you have technical problems with Connect, you need to contact customer service ((800) 331-5094 or website at <http://mpss.mhhe.com/>). The instructor will not be able to resolve any technical issues.

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. Final Exam is comprehensive and mandatory.

Make-up exam will be given only to students with conflicts involving authorized University activities or having verified medical circumstances. Documentation is required. You must meet with the instructor regarding non-emergency conflicts at least one week in advance. It is your responsibility to initiate scheduling a make-up prior to the regular scheduled exam. **No makeup exam will be given if you discuss it with the instructor after the regular scheduled exam. The makeup exam must be taken and completed at the instructor's designated time. At the instructor's discretion, a deduction may be assessed for a late assessment/submission.**

If you miss one midterm exam for any reason, the Final Exam will receive extra weight by also counting (on a percentage basis) as the grade for one missed exam. In addition, if you do not miss any exams and your percentage grade on the Final Exam is higher than your lowest midterm exam, your percentage grade on the Final Exam will be substituted for your grade on the lowest midterm exam, thus causing your Final Exam to carry extra weight.

Incomplete Grade Policy: A grade of "incomplete" is given **only** in the case of emergencies and **comprehensive** documentation of the situation is required.

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 Clark Student Center, Room 168, (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](#).

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. The number of homework assignments is 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.

Tentative Course Schedule

Week	Day	Date	Class Topics	Estimated Due dates of LearnSmart & Homework Assignments
1	M	01/20	Martin Luther King's Birthday - No Classes Scheduled	
	W	01/22	Syllabus and Course Overview; Ch. 1- Strategic Management Questions and the Role of Management Accountants;	Get access to Connect by the first week of class;
2	M	01/27	Ch. 2 – Introduction to Cost Data	Connect SmartBook – Ch.2 Due: 02/02 at 11 p.m.
	W	01/29	Ch. 3- Cost Behavior and CVP Analysis	Connect HW – Ch.2 Due: 02/02 at 11 p.m. Connect SmartBook – Ch.3 Due: 02/02 at 11 p.m.
3	M	02/03	Ch. 3	Connect HW – Ch.3 Due: 02/09 at 11 p.m.
	W	02/05	Ch. 4- Job Costing	Connect SmartBook – Ch.4 Due: 02/09 at 11 p.m.
4	M	02/10	Ch. 4	Connect HW – Ch.4 Due: 02/16 at 11 p.m.
	W	02/12	Ch. 5- Two-Stage Cost Allocations and ABC	Connect SmartBook –Ch.5 Due: 02/16 at 11 p.m.
5	M	02/17	Ch. 5	Connect HW – Ch.5 Due: 02/23 at 11 p.m.
	W	02/19	Ch. 5; Review	
6	M	02/24	Exam 1 (Chapters 1,2,3,4 & 5)	Connect Labs – Ch. 3,4,5 Due: 03/02 at 11 p.m.
	W	02/26	Ch. 7- Process Costing	Connect SmartBook – Ch.7 Due: 03/02 at 11 p.m.
7	M	03/03	Ch. 7;	
	W	03/05	Ch. 7;	Connect HW – Ch.7 Due: 03/09 at 11 p.m.
8	M	03/10	Spring Break - No Classes Scheduled	
	W	03/12	Spring Break - No Classes Scheduled	Connect SmartBook – Ch.8 Due: 03/16 at 11 p.m.
9	M	03/17	Ch. 8- Performance Measurement	
	W	03/19	Ch. 8; Ch. 12- Balanced Scorecard	Connect HW – Ch.8 Due: 03/23 at 11 p.m. Connect SmartBook – Ch.12 Due: 03/23 at 11 p.m.
10	M	03/24	Ch. 12;	

	W	03/26	Ch. 13- Strategic Decision Making	Connect SmartBook – Ch.13 Due: 03/30 at 11 p.m.
11	M	03/31	Ch. 13	Connect HW – Ch.13 Due: 04/06 at 11 p.m.
	W	04/02	Ch. 13; Review	Connect Labs – Ch.7,8,13 Due: 04/13 at 11 p.m.
12	M	04/07	Exam 2 (Chapters 7, 8, 12, 13)	
	W	04/09	Ch. 9- Master Budgeting and Flexible Budgets	Connect SmartBook – Ch.9 Due: 04/13 at 11 p.m.
13	M	04/14	Ch. 9; Ch. 10- Sales and Direct-Cost Variances	Connect HW – Ch.9 Due: 04/20 at 11 p.m.
	W	04/16	Ch. 10	Connect SmartBook – Ch.10 Due: 04/20 at 11 p.m.
14	M	04/21	Ch. 10; Ch. 11- Indirect Cost Variances	Connect HW – Ch.10 Due: 04/27 at 11 p.m. Connect SmartBook – Ch.11 Due: 04/27 at 11 p.m.
	W	04/23	Ch.11	Connect HW – Ch.11 Due: 04/27 at 11 p.m.
15	M	04/28	Ch. 14- Capital Budgeting	Connect SmartBook – Ch.14 Due: 05/04 at 11 p.m. Connect HW – Ch.14 Due: 05/04 at 11 p.m.
	W	04/30	Ch. 14; Review	Last day to drop a class and receive a "W" @ 4:00 p.m. Drops after 04/30 receive an "F"
16	M	05/05	Exam 3 (Chapters 9, 10, 11, 14)	Connect Labs – Ch.9,10,14 Due: 05/11 at 11 p.m.
	W	05/07	Discuss the Final Exam & End of Course Information	
17	W	05/14	Comprehensive Final Exam (Mandatory) 5:45pm – 7:45pm	