



Course Syllabus: Cost Analysis and Control
Dillard College of Business Administration
ACCT 5213-X20
Spring 2024

Contact Information

Instructor: Dr. Lin Wang

Office: Dillard 277

Office hours: Monday/Wednesday 9:30 - 11 a.m., Monday 1:30 – 2:30 p.m.,
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Textbook & Instructional Materials

1. Required: myBusinessCourse access and Textbook for Kulp and Dragoo, Managerial Accounting with Data Analytics, 10th edition, Cambridge Business Publisher. ISBN: 978-1-61853-556-6. Access to myBusinessCourse is included with the purchase of a new textbook. You can choose e-book or printed copy.

The [link](https://mybusinesscourse.com/?code=1099-1102-9674) for completing the assignments online is:
<https://mybusinesscourse.com/?code=1099-1102-9674>

2. This is an online course. Students registered in this course are required to have access to technology (e.g., computers, webcam, Microsoft Excel and other software required, broadband Internet connection) that allow them to access course materials and complete course assignments, activities, and exams. Respondus Lockdown Browser and a webcam must be installed on your computer for exams. No technical problem at a student's end will be considered for grading purposes. A Chromebook will NOT work for this class.

3. The Desire2Learn (D2L) website will be utilized extensively for this course. You must also register a "Preferred" email address in Banner/WebWorld. This should be an email address that you monitor closely, since I will communicate with you frequently via email.

Course Description

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

Course Prerequisites

BUAD 5006 or ACCT 2143 and 2243 or equivalent and consent of the Graduate Coordinator.

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

Course Policies

1. Expectation for Learners

Learn is a verb, which means it is an action or activity. Learning requires action and effort on your part. As graduate students, you are expected to carefully follow the instructions to complete all the assigned readings, eLectures, Review problems, homework, and data analytics problems each week independently, in the above order. You must manage your time wisely so that you could complete the weekly learning and assignments on time. Make plan to study on a daily basis so that you can make satisfactory progress. If you need to clarify something, please contact the instructor as soon as possible. When you work on the assignments, please first think actively and explore possible solutions **yourself** by reading the textbook, watching the video lectures/instructions on myBusinessCourse, and doing the review problems. This learning experience is critical to develop your ability of quickly learning new skills/technology in the future in order to adapt to the changing world. You are always welcome to come to me for help if you couldn't figure things out. But you must have put in sufficient effort before asking for help.

2. 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)

3. Grading and Evaluation

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

Table 1 Grading Scheme

	Points
Homework (12*8 points)	96
Data Analytics Problems (10*6 points)	60
Case/Project	44
Midterm Exam	100
Comprehensive Final Exam	100
Total Points	500

Your score in this class will be based on the points you earn out of the maximum 500 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
450 - 500	A
400 - 449	B
350 - 399	C
300 - 349	D
0 - 299	F

Extra credit: There is no extra credit for this class.

4. Exam Protocol

You will need:

- 1) Respondus Lockdown Browser and a webcam must be installed on your personal computer for exams. The webcam must be turned on throughout the whole exam period. You must complete the environment check prior to the exam.
- 2) 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.
- 3) 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.

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, another person around you during the exam, failing to complete the environment check prior to the exam, having cellphone or anything else not listed above around you during the exam.

Student Handbook

Refer to: [Student Handbook-2021-22](#)

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:

- 1) Copying someone's homework and turning it in as your own.
- 2) Soliciting answers from a fellow student before or during an exam or quiz.
- 3) Looking or glancing at another student's paper or answer sheet during an exam or quiz.
- 4) Removing a page or pages from an examination booklet before, during, or after an exam.
- 5) Using a cell phone, Internet watch, or programmable calculator during an exam.

6) Acquiring tests or other academic material belonging to a member of the university faculty or staff.

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

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 Problems: 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.

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

Case/Project: The detailed instruction of case/project will be provided during the semester. Late completion will receive a grade of zero.

Exams

There will be a Midterm Exam and a comprehensive Final Exam. You will be given a 24-hour window to start and complete the exam. You can pick any time within the 24-hour window to complete the exam. Once started, the exam must be completed within one hour. You must make plans to take the exam during the designated 24-hour window. Neither make-up exam nor early/late exam will be given. Respondus Lockdown Browser and a webcam must be installed on your computer for exams. You must complete a ungraded zero-point practice test before taking the exam so that you can install the software and become familiar with using the browser. No technical problem at a student's end will be considered for grading purposes.

While taking an exam using LockDown Browser, please follow the these guidelines:

- Select a location where you won't be interrupted.
- Before starting the test, know how much time is available for it, and that you've allotted sufficient time to complete it.
- Turn off all mobile devices, phones, etc. and don't have them within reach.
- Clear your area of all external materials — books, papers, other computers, or devices.

- Remain at your desk or workstation for the duration of the test.
- LockDown Browser will prevent you from accessing other websites or applications; you will be unable to exit the test until all questions are completed and submitted.

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	Date	Topics	Estimated due date of assignments
1	1/15-1/21	Chapter 1: Managerial Accounting: Tools for Decision-Making	1/21 at 11:59pm
2	1/22-1/28	Chapter 2: Cost Definitions, Behavior, and Estimation	1/28 at 11:59pm
3	1/29-2/4	Chapter 3: Cost-Volume-Profit Analysis and Planning	2/4 at 11:59pm
4	2/5-2/11	Chapter 4: Using Relevant Costs and Differential Analysis for Decision-Making	2/18 at 11:59pm
5	2/12-2/18	Chapter 4: Using Relevant Costs and Differential Analysis for Decision-Making (Continued)	2/18 at 11:59pm
6	2/19-2/25	Chapter 5: Product Costing: Job and Process Operations	2/25 at 11:59pm
7	2/26-3/3	Midterm Exam	Exam Date and Time TBD
8	3/4-3/10	Chapter 6: Activity-Based Costing, Customer Profitability, and Activity-Based Management	3/10 at 11:59pm
9	3/11-3/17	No class – Spring Break	
10	3/18-3/24	Chapter 8: Decision-Making: Pricing and Product Cost Management	3/24 at 11:59pm
11	3/25-3/31	Chapter 9: Operational Budgeting and Profit Planning	4/7 at 11:59pm
12	4/1-4/7	Chapter 9: Operational Budgeting and Profit Planning (Continued)	4/7 at 11:59pm
13	4/8-4/14	Chapter 10: Standard Costs and Performance Reports	4/14 at 11:59pm
14	4/15-4/21	Chapter 12: Capital Budgeting Decisions	4/21 at 11:59pm
15	4/22-4/28	Case/Project Due	4/28 at 11:59pm
16	4/29-5/5	Final Exam	Exam Date and Time TBD