



CHIPOLA COLLEGE

COURSE SYLLABUS

COURSE TITLE:

Cost Accounting II

COURSE NUMBER:

ACG 4351

COURSE DESCRIPTION:

Cost accounting principles and managerial accounting practices – Continuation of ACG 3341. Coverage of budgeting process, cost-volume-profit analysis, generation and use of accounting information in managerial decision making.

3 semester hours credit.

PREREQUISITES:

ACG 3341 – successful completion with a “C” or higher

INSTRUCTOR:

James E. Goodpasture Ph.D. RN
Office: M 208 G
Phone: 850.718.2441 or 526.2761 ext: 3269
E-mail: goodpasturej@chipola.edu
Office Hours: Posted on door and **by appointment**

REQUIRED TEXTBOOKS:

Cost Management: Accounting & Control, 6th Edition, 2007, Hansen & Mowen, South-Western College Pub., ISBN-13: 9780324559675.

RECOMMENDED TEXTBOOKS:

Cost Accounting: A Managerial Emphasis, 13th Edition, 2008, Horngren, Foster, Srikant, Datar, & Rajan, Prentice Hall, ISBN-13: 9780136126638.

COURSE OBJECTIVES/STUDENT LEARNING OUTCOMES:

Our overall learning objectives for the Cost Accounting II course can be broken down into three major categories: technical material, problem solving, and professional development.

1. The technical material includes learning how to accumulate and allocate costs, how to work specific types of problems, rules and procedures that should be followed.
2. Problem solving includes learning formal and informal approaches to both specific and broad classes of problems. For example, you will be exposed to a variety of useful tips that will be helpful in solving both academic and field work problems.
3. Professional development will attempt to introduce and polish your knowledge and skills about the accounting profession. For example you will learn about career paths and professional certifications for managerial accountants.

GRADING POLICIES:

The standing of a student in each course is expressed by one of the following letters and corresponding grading system:

A – 100 – 93 percent of total points

B – 92 – 83 percent

C – 82 – 70 percent

D – 69 – 60 percent

F – 59 or less percent

Assessment and Measurement

Exam 1	}	300	points
Exam 2			
Exam 3			
Final Exam			
Attendance		40	points
Presentations		100	points
Resume		10	points
Quizzes		<u>100</u>	<u>points</u>
Total		<u>550</u>	<u>points</u>

Course Calendar

May 14	Course Introduction / Review Syllabus Chapter 12 lecture and/or discussion Presentation for next class: E12-6 Review: P13-13
May 18	Presentation: E12-6 Chapter 13 lecture and/or discussion Prepare for next class:
May 21	Presentation: Chapter 14 lecture and/or discussion Prepare for next class: Review: P15-15
May 25	No Class
May 28	Presentation: E14-8 Chapter 15 lecture and/or discussion Prepare for next class: P15-11
June 1	Presentation: P15-11 Exam Review
June 4	Chapter 16 lecture and/or discussion Prepare for next class: E16-5, P16-9 Review: E17-7, P17-15
June 8	Exam 1 (Chapter 12 through 1) Review: P16-8
June 11	No Class
June 15	Presentations: E16-5, P16-9 Chapter 17 lecture and/or discussion Prepare for next class: E17-2, E17-5
June 18	Presentation: E17-2, E17-5

	Chapter 18 lecture and/or discussion Prepare for next class: E18-7, E18-8
June 22	Presentations: E18-7, E18-8 Exam Review
June 25	Exam 2 (Chapters 16 through 18) Review for next class: P19-3
June 29	No Class
July 2	No Class
July 6	No Class
July 9	Chapter 19 lecture and/or discussion Prepare for next class: P19-14 Review: P20-16
July 13	Presentation: P19-14 Chapter 19 (continued)
July 23	Chapter 20 lecture and/or discussion Prepare for next class: E20-11, P20-15 Review: E21-4, E21-11
July 27	Presentations: E20-11, P20-15 Chapter 20 (continued)
July 30	Chapter 21 lecture and/or discussion Prepare for next class:
August 3	Presentations: Chapter 21 (continued)
August 6	Exam 3 (Chapters 19 through 21)
August 10	Final Exam

Course Policies

1. Each student is responsible for all material regardless of whether he/she is present. The class participation component of your grade is dependent on being in class. Missing class **for any reason** (whether excused or not) may affect the participation component of your grade.
2. Class participation is also judged on how well the student verbalizes organized ideas in a professional manner. Effort and extemporaneous speaking ability are paramount to a good participation grade. Just being in class does not constitute participation. Class participation includes taking notes, active listening, participating in class discussions, participating in individual and group exercises, and asking relevant questions.
3. Missing appointments outside of the designated class times also may affect your participation grade.
4. Class behavior will be used in developing future references.
5. Exercises will be assigned during class. Timely and successful completion of these exercises will contribute to your participation score.
6. Tardiness is defined as arriving to class after the instructor or speaker begins. If a student arrives after class has started, he/she is responsible for contacting the instructor after class to change an absence to a late designation. Changes will not be made after the particular class day.
7. All projects and assignments must be submitted to the professor on the specified due date in order to be eligible for full credit. All assignments **MUST** be submitted to the course instructor in person. Leaving the assignment in the instructor's mailbox or under the office door may result in losing the assignment, which is considered the same as not submitting the assignment. In all written work, style is as important as content. Spelling and grammar

should be correct, and **any works cited (including Internet sites) should be referenced appropriately.**

8. On exam days, **LATE STUDENTS WILL NOT BE PERMITTED TO TAKE THE EXAM AFTER A STUDENT HAS COMPLETED THE EXAM AND LEFT THE ROOM. NO** Exceptions. Once an exam has started, students will be expected to stay at least thirty (30) minutes. Students leaving the room will not be permitted to return until the exam is finished by everyone. Special seating arrangements may be used on exam days. **Bring a calculator to each exam as sharing calculators will not be allowed.** Cell phones, PDAs, and personal computers may **NOT** substitute for a calculator.
9. For ANY leniency to be considered concerning changing the specified due date of homework and/or exams, the following conditions must be met: a) a valid, legitimate, and verifiable excuse from the person providing the service is presented to the instructor; b) the situation was an emergency (scheduled doctor appointments, vacations, or other events that can be anticipated are not acceptable reasons for missing an exam); c.) the documentation must be submitted to the instructor no later than the next school day; d.) the instructor must be called at his office prior to the specified date and time - a voice mail message may be left containing a contact telephone number; etc.; e) any make-ups must be scheduled the day the student returns, and exams must be taken before the next scheduled class period. If these conditions have not been met, assignments may not be graded or other severe point penalties may be assessed at the discretion of the faculty. Makeup exams may be modified to include increased number of essay, short-answer and fill-in-the-blank.
10. **No** grade change requests will be considered beyond **ONE (1) SCHEDULED CLASS DAY** after an exam has been returned. Students are encouraged to review exams during office hours.
11. **Student grades will not be given out** over the telephone or transmitted by e-mail. Students may learn of their scores on designated days in which their assignments will be passed back to them for their review. Students also may learn of their scores during office hours. Periodically, grades and other information will be posted on d2l.