



CHIPOLA COLLEGE

COURSE SYLLABUS

COURSE TITLE:

Cost Accounting I

COURSE NUMBER:

ACG 3341

COURSE DESCRIPTION:

Review and reinforcement of the financial accounting cycle. Decision making and the integration of decisions into the organization's structure (including the control structure), strategies and objectives. Applications include issues in decentralized organizations, cost behavior, budgeting, cost estimates, product costing, and performance motivation and assessment. 3 semester hours credit.

PREREQUISITES:

ACG 2071 or ACG 3024.

NAME(S) OF INSTRUCTOR(S):

Martin Walden

DATE OF LATEST REVISION:

August 2009

REQUIRED TEXTBOOKS:

Cost Management: Accounting & Control, 6th Edition, Hansen, Mowen, & Guan, South-Western Cengage, ISBN-13: 978-0-324-55967-5.

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
- B – 92 – 83
- C – 82 – 70
- D – 69 – 60
- F – 59 or less

See your First Day Handout for individual instructor practices.

The Chipola Catalog provides specific information regarding other outcomes from the grading system. A student's Grade Point Average is derived from the grading system/quality point scale.

COURSE OBJECTIVES/STUDENT LEARNING OUTCOMES:

See Instructor's first-day handout.

Our broad learning objectives for the course can be broken down into four major categories: technical material, analysis, organizational skills, and professional development.

1. **Technical Material** - 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. Specific technical objectives for each chapter of the text are found at the start of each chapter as well as part of the student resources included with OneKey.
2. **Analysis** - Analysis 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. **Organization Skills** - Organizational skills deal with how you organize and document your work. While you will learn to organize your work using cost accounting problems, the skills you learn will help you in both your professional career and personal life.
4. **Professional Development** - In this category we 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.

STATEMENT OF PROFESSIONALISM:

A degree in business is considered a professional degree. The faculty and staff of Chipola are committed to providing you the tools to succeed in whatever future endeavor(s) you undertake. Our motto is: *Developing Leaders for Tomorrow*. Academic courses are a significant part of your future success, however other factors which may significantly impact your chosen professional success or failure include; how you act, how you dress, and how you treat others. Our role in helping you become successful once you leave Chipola includes in addition to the knowledge in your textbooks, the providing of professional advice. If we observe behavior which could hinder your success, we will consider it our responsibility to advise you regarding that behavior and will ask you to correct the behavior. We provide advice because we care about you, because your ability to recognize and apply appropriate professional behavior is part of your education and consistently demonstrating professional behavior will influence your ability to be successful.

Examples of inappropriate behavior for a professional business person which should be identified and if present removed from existing behavior as part of your training through your college experience at Chipola includes:

- Wearing of attire which would be out of place in a business setting
- Failing to remove head gear – caps, hats etc. – when indoors
- Being disrespectful of your professors
- Consistently arriving late for class
- Being inattentive and argumentative in class
- Disrupting the class either by talking on your phone or to your classmates during lectures, class discussions, exams or anytime the instructor is speaking or generally making unnecessary noise.
- Any department which falls in the category of “bad manners.”

We ask you to act professionally at all times when in our presence.