



CHIPOLA COLLEGE

COURSE SYLLABUS

Chipola's website: www.chipola.edu

COURSE TITLE:

Cost Accounting II

COURSE NUMBER:

ACG 3351

COURSE DESCRIPTION (with prerequisites):

This course is a continuation of ACG 3341, where students will learn more about cost accounting principles and managerial accounting practices. This course covers product costing systems, inventory and quality control, capital investment, resource management, generation and use of accounting information in managerial business decision-making. Prerequisite: ACG 3341. 3 semesters hours of credit.

NAME(S) OF INSTRUCTORS:

Sherry Klanjac, CPA

EFFECTIVE ACADEMIC YEAR:

2023-2024

REQUIRED TEXTBOOKS AND INSTRUCTIONAL MATERIALS:

Lanen, Fundamentals of Cost Accounting with Connect Access Card, 7th ed., McGraw Hill.

ISBN: 9781264464685

Cengage Unlimited:

- 1-semester subscription: ISBN 9780357700006
- 1-year subscription: ISBN 9780357700013
- 2-year subscription: ISBN 9780357700020

CPA BEC Supplemental Course (Professor led platform), 6-month access, 2022 Edition, Gleim.

ISBN: 9781618544896

GRADING POLICY:

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

A – 90 – 100

B – 80 – 89

C – 70 – 79

D – 60 – 69

F – 59 or less

The Chipola Catalog provides policies and procedures regarding the grading system. A student's Grade Point Average is derived from the grading system/quality point scale.

ATTENDANCE AND WITHDRAWAL POLICIES:

Chipola College expects regular attendance of all students and for all instructors to record attendance daily. Students who are absent from classes for any reason other than official

college activities must satisfy the instructor concerned that the absence was due to illness or other clearly unavoidable reasons. Otherwise, the student may suffer grade loss at the discretion of the instructor. Chipola policy allows each instructor to specify in the Instructor First Day Handout whether or not an absence is excusable and what effect the absence or tardy may have on the grade.

A student is allowed to repeat a course a maximum of three (3) times. **On the third attempt a student (1) must bear the full cost of instruction (unless waived by Student Services), (2) cannot withdraw, and (3) must receive a grade.**

MAKE-UP POLICY:

Chipola allows each instructor to specify in the Instructor First Day Handout the makeup policy.

ACADEMIC HONOR CODE POLICY:

Students are expected to uphold the Academic Honor Code, which is based on the premise that each student has the responsibility to (1) uphold the highest standards of academic honesty in his/her own work; (2) refuse to tolerate academic dishonesty in the college community; and (3) foster a high sense of honor and social responsibility on the part of students. Further information regarding the Academic Honor Code may be found in the Chipola Catalog, Student Governance section.

STUDENTS WITH DISABILITIES POLICY:

Chipola College is committed to making all programs and facilities accessible to anyone with a disability. Chipola's goal is for students to obtain maximum benefit from their educational experience and to effectively transition into the college environment. Students with disabilities are requested to voluntarily contact the Office of Students with Disabilities to complete the intake process and determine their eligibility for reasonable accommodations.

NOTICE OF EQUAL ACCESS/EQUAL OPPORTUNITY AND NONDISCRIMINATION:

Chipola College does not discriminate against any persons, employees, students, applicants or others affiliated with the college in regards to race, color, religion, ethnicity, national origin, age, veteran's status, disability, gender, genetic information, marital status, pregnancy or any other protected class under applicable federal and state laws, in any college program, activity or employment.

Wendy Phippen, Associate Vice President of Human Resources, Equity Officer and Title IX Coordinator, 3094 Indian Circle, Marianna, FL 32446, Building A, Room 183C, 850-718-2269, pippenw@chipola.edu.

LIBRARY AND ON-LINE REFERENCE MATERIALS:

The library is a comprehensive learning resource center providing information in print, electronic, and multimedia format to support the educational objectives of the College. On-line catalogs, e-books, and electronic databases can be accessed through the Library Resources link within your course in Canvas or by using the *Search* icon on the Chipola Library website at www.chipola.edu/library. If you have questions about database usage, consult the "How to Use the Chipola Databases" on the Library website or call the Library at 850/718-2274 during regular hours. Library hours are

posted each semester at the building entrance and on the Library website. See your Instructor First Day Handout for individual instructor recommendations and resources.

TECHNOLOGY RESOURCES:

The college's learning management system is **Canvas**. Classes become available on Canvas on the first day of the semester. It is the student's responsibility to log onto the Canvas system the first day of class to establish the first day of attendance and to check announcements. All official class communication must be through Canvas. For further information, contact your instructor or the Director of Learning Resources. The Canvas support hotline is available online in live chat and on the phone, toll-free, at 855-308-2812 for any issues utilizing Canvas. The **Technology Center**, located in the library, is equipped with computer workstations. Lab hours are posted each semester at the building entrance and on the Library website.

FREE TUTORING RESOURCES:

The Academic Center for Excellence (**ACE**) Lab, located in Building L, offers free tutoring from 8 a.m. to 5 p.m. and is equipped with computer workstations. ACE lab hours are posted each semester at the room entrance and on the website. Additionally, live online tutoring conferences and individual tutoring sessions are available for a variety of courses through ACE@Home. For a conference schedule or to schedule an individual appointment, visit "ACE Tutoring" in the left navigation from any course in Canvas.

ELECTRONIC DEVICE USAGE STATEMENT:

Classrooms should be free of all unnecessary distractions from the task of learning. Therefore, as a general rule, students should silence and avoid use of all electronic devices (laptops, phones, tablets, etc.) not being used for coursework. Consult first-day handouts for any specific policies related to the use of electronic devices in the classroom, as they may vary depending upon the nature of the course or the guidelines of the instructor. Faculty reserve the right to regulate the use of electronic devices and their accessories in class.

DISCIPLINE SPECIFIC COMPETENCIES / LEARNING OUTCOMES:

Bachelor of Science in Business Administration degree Learning Outcomes:

- BA-1 Exhibit knowledge of accounting, finance, management, legal, operations and marketing.
- BA-2 Identify MIS, economics, technology, statistical data and decision support tools for making effective business decisions.
- BA-3 Recognize the impact of today's global economy, diversity and cultures on businesses.
- BA-4 Comprehend how effective leadership, teamwork and ethics relate to best business practices.
- BA-5 Use effective oral and written communication skills, including effective research techniques.

Linking Course-level Student Learning Outcomes with Discipline-Specific Competencies, Assessment Methods, and Artifacts

COURSE-LEVEL STUDENT LEARNING OUTCOMES FOR [ACG 3351]	DISCIPLINE-SPECIFIC GENERAL EDUCATION COMPETENCIES	ASSESSMENT METHODS FOR COURSE LEVEL STUDENT LEARNING OUTCOMES (see Notes below)
<ul style="list-style-type: none"> ○ Evaluate the issues associated with transfer pricing. Compute the transfer price that would be reasonable for goods under various scenarios. ○ Formulate and use flexible budgets to compute: Sales activity variances, profit variances, variable cost variances, and fixed cost variances. ○ Propose why management accountants should know the business strategy of an organization. Explain the use of a balanced scorecard in resolving conflicting responsibilities within an organization. Explain how benchmarking supports continuous improvement. Identify examples of nonfinancial performance measures. 	<p>BA-1, BA-2, BA-3, BA-4, BA-5</p> <p>BA-1, BA-2, BA-3, BA-4, BA-5</p> <p>BA-1, BA-2, BA-3, BA-4, BA-5</p>	<p>H, T, Q</p> <p>H, T, Q</p> <p>H, T, Q</p>

Notes: Assessment Codes

BO - Behavioral Observation	EX - Dept Exam	Port - Portfolio	SD - Skills Demonstration
Cap Proj - Capstone Course	Exp - Experiments	Prac - Practicum	SE - Natl or State Standardized
CF - Cumulative Final	F - Final Exam	Pre/ Post - Pre-/Post-Tests	Sk - Ck Skills Check-Off
Clin - Clinicals	H - Homework	Proj - Projects	SP - Skills Performance
CP - Case Plan	Intern - Internship	PS - Problem Solving	T - Tests
CS - Case Study	J - Jury	Q - Quizzes	UT - Unit Tests
DB - Discussion Board	JP - Judged Perf/Exh	R - Recital	W - Writing Assignments
DE - Documented Essays	Obs - Teacher Observ	RP - Research Papers	
E - Essays	OT - Objective Tests	RPT - Report/Presentation	

MEANS OF ACCOMPLISHING STUDENT LEARNING OUTCOMES:

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In-Person

The instructor will:

- Lecture and lead class discussions.
- Assign readings from textbooks and/or other sources to supplement lectures.
- Provide supplemental materials that align with the material presented in the textbook as appropriate.
- Design assignments, quizzes, discussions, etc., to help students engage with the course material.
- Use other teaching strategies to assist students in examining and understanding course materials as needed.
- Provide timely feedback on assignments.

- Hold weekly office hours to address questions and student needs outside of class time.

The students will:

- Attend class regularly and be attentive to lectures.
- Engage with class discussion.
- Participate in student discussion groups.
- Read assigned readings.
- Complete assignments, quizzes, discussion boards, etc., as assigned by the instructor.

Online

The instructor will:

- Lead class discussions.
- Assign textbook and/or other readings.
- Provide supplemental materials that align with the material presented in the textbook as appropriate.
- Design assignments, quizzes, discussions, etc., to help students engage with the course material.
- Use other teaching strategies to assist students in examining and understanding course materials as needed.
- Provide timely feedback on assignments.
- Hold weekly virtual office hours to address questions and student needs.

The students will:

- Engage with the course regularly.
- Engage with class discussions.
- Participate in student discussion groups.
- Read assigned readings.
- Complete assignments, quizzes, discussion boards, etc. as assigned by instructor. |

ASSIGNMENT AND/OR COURSE OUTLINE

See your Instructor First Day Handout for individual instructor assignment schedule. |