

# Course Syllabus

## ACCT 6331.0W1

### Cost Accounting

The University of Texas at Dallas

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## Course Information

### Course

Course Number Section	ACCT 6331-OW1
Course Title	Cost Accounting
Term and Dates	Summer 2016 ( Mat 23 – August 11 )

### Professor Contact Information

Professor	William Cready
Office Phone	972-883-4185
Email Address	cready@utdallas.edu
Office Location	JSOM 4.801
Online Office Hours	Tuesday Evenings
Other Information	For questions that are related to topics, discussion board is the best forum to ask. For course performance, exam, and grade related questions, eLearning email is the best way to reach Dr. Cready.

### About the Instructor

William Cready is the Adolf Enthoven Professor of Accounting and UTD's accounting area coordinator. He holds a Ph.D. in accounting from The Ohio State University and has passed both the CPA and CMA examinations. He has previously been on the accounting faculties of The University of North Carolina at Chapel Hill, Texas A&M University, and Louisiana State University.

### Course Pre-requisites, Co-requisites, and/or Other Restrictions

ACCT 6202 or equivalent

### Course Description

The primary objective of this course is to enhance your knowledge and understanding of the interplay between accounting and the determination of costs in business settings. As accountants others will expect you to know how to (1) generate the "right" cost number (for just about anything); and, (2) correctly use "cost" numbers in various problem-solving settings. As you will discover in this course, fulfilling these expectations in a satisfactory fashion can prove to be a daunting task. We will focus most extensively on cost determination and usage as

found in manufacturing settings. We adopt this focus not out of any belief in the fundamental importance of manufacturing, but rather because it is in these settings that cost determination is particularly complex and the proper usage of cost data is very important. Understanding the determination of costs and the appropriate usage of cost information in manufacturing settings should provide you with the ability to "correctly" determine and use costs in just about any other setting.

### **Student Learning Objectives/Outcomes**

1. Learn to differentiate between variable and fixed costs and recognize the importance of distinguishing between them in decision and cost allocation settings.
2. Learn to perform basic cost allocation exercises including product cost determination.
3. Know how to perform basic and advanced variance analyses in budgeting and standard cost settings.
4. Understand responsibility accounting as it pertains to performance analysis and transfer pricing.

### **Required Textbooks and Materials**

**Cost Accounting: A Managerial Emphasis by Horngren, Datar, and Rajan, 15th edition, 2015, Pearson**  
**Pearson Cost Accounting: A Managerial Emphasis by Horngren, Datar, and Rajan, 15<sup>th</sup> edition, 2015, Pearson**

Textbooks and some other bookstore materials can be ordered online through [Off-Campus Books](#) or the [UTD Bookstore](#). They are also available in stock at both bookstores.

### **Course Policies**

#### *Exams*

The course comprises of two exams. All exams are closed book, on-site exams. All examinations must be taken during the scheduled on-site exam sessions.

#### *Missed Exams:*

1. In order to receive a passing grade for the course, you **MUST** take both exams. Under no circumstances, will a student be allowed to "substitute" one exam for a missed exam.
2. There is **NO** makeup exam. If you "have to" miss the exam (backed by signed document from authorized person), you need to contact me at least three days (workdays) **ahead** of exam day and take it **before** the rest of students do. Failure to do so will result in zero for the exam and for the course. I will determine the date and time for you to take the exam, and you must make arrangements to take it at that time.
3. Excused absences from the scheduled exam dates may be given for verifiable medical or family emergencies. Written documentation must be provided to qualify for an "excused absence".

Students who do not show up for an exam without making arrangements with me **prior** to the exam will receive a zero.

### *Extra Credit*

NONE

### *Special Assignments*

NONE

### *Class Participation*

Students should login, at a minimum, on a weekly basis to the online class site. Information related to the course and the ongoing schedule will be posted there. The instructor will use the tracking feature in eLearning to monitor student activity. Students are also required to participate in all class activities such as discussion board, chat or conference sessions and group projects.

### *Virtual Classroom Citizenship*

The same guidelines that apply to traditional classes should be observed in the virtual classroom environment. Please use proper netiquette when interacting with class members and the professor.

### *Policy on Server Unavailability or Other Technical Difficulties*

The university is committed to providing a reliable online course system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will extend the time windows and provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the UTD eLearning Help Desk: <http://www.utdallas.edu/elearninghelp>, 1-866-588-3192. The instructor and the UTD eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

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## Technical Requirements

In addition to a confident level of computer and Internet literacy, certain minimum technical requirements must be met to enable a successful learning experience. Please review the important [technical requirements](#) on the [Getting Started with eLearning webpage](#).

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## Course Access and Navigation

This course was developed using a web course tool called eLearning. It is to be delivered entirely online. Students will use their UTD NetID account to login at: <http://elearning.utdallas.edu>. Please see more details on [course access and navigation information](#).

To get familiar with the eLearning tool, please see the [Student eLearning Tutorials](#).

UTD provides eLearning technical support 24 hours a day/7 days a week. The services include a toll free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service. Please use this link to access the UTD eLearning Support Center:

<http://www.utdallas.edu/elearninghelp>.

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## Communications

This eLearning course has built-in communication tools which will be used for interaction and communication. Some external communication tools such as regular email and a web conferencing tool may also be used during the semester. For more details, please visit the [eLearning Tutorials webpage](#) for video demonstrations on numerous tools in eLearning Pilot.

### **Interaction with Instructor**

The instructor will communicate with students mainly using the Announcements and Discussions tools. Students may send personal concerns or questions to the instructor using the course email tool. The instructor will reply to student emails or Discussion board messages within 3 working days under normal circumstances.

***Discussion Board Participation:*** Website participation will be evaluated on a count basis. Two points are awarded for each discussion post (discussion board assignments and lecture evaluations excluded) made that pertain at a substantive level to course material. The course TA will be the judge of whether a post is substantive. (Asking or answering questions about homework problems or issues raised in lectures are typically substantive; asking about what is on the exam or whether class is canceled today, are not.) A maximum of 10 points can be earned from website participation.

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## Student Resources

The following university resources are available to students:

### **UTD Distance Learning:**

<http://www.utdallas.edu/elearning/students/cstudents.htm>

### **McDermott Library:**

Distance Learners (UTD students who live outside the boundaries of Collin, Dallas, Denton, Rockwall, or Tarrant counties) will need a UTD-ID number to access all of the library's electronic resources (reserves, journal articles, ebooks, interlibrary loan) from off campus. For UTD students living within those counties who are taking online courses, a Comet Card is required to check out materials at the

McDermott Library. For more information on library resources go to <http://www.utdallas.edu/library/distlearn/disted.htm>.

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## Student Assessments

### Grading Information

#### *Weights*

Assessments	Point Values	Weights
Midterm Examination	100 Points	33.33 %
Final Examination	100 Points	33.33 %
Module Quizzes (8)	40 Points Total	13.33 %
Allocation Discussion	10 Points	3.33 %
Product Costing Discussion.	10 Points	3.33%
Responsibility Accounting Discussion	10 Points	3.33%
Lecture Evaluations (2)	10 Points Total	3.33 %
Website Participation	10 Points	3.33 %
Self Introduction	10 Points	3.33 %
<b>Total</b>	<b>300 Points</b>	<b>100 %</b>

#### *Grading Scale*

Scaled Score	Letter Equivalent
100 – 90 %	A
89 – 80 %	B
79 – 70 %	C
69 % - 0	F

## Grading Policy

Translation of the total score into a letter grade will be based on the instructor's judgment. The letter grade will reflect each student's performance relative to the class and standards expected of graduate students.

### *Accessing Grades*

Students can check their grades by clicking "My Grades" under Course Tools after the grade for each assessment task is released.

## **Assessments/ Assignments**

### **1. "Suggested Problems":**

Suggested exercises and/or problems are available for each session along with the solutions. While there will be no points allocated to homework, there is a direct correlation between working problems and performing successfully on examinations. If at any time you feel that you need assistance with the course or the materials, it is your responsibility to ask for help from the instructor.

The solutions to all suggested exercises or problems are posted for your review in eLearning. I always recommend that you give a thorough effort to working the problem prior to looking at the solutions. The textbook website also offers solutions and additional problems, I recommend that you look at these and work as many as your time will allow. Accounting is a practice discipline and the more problems you work, the better you will understand the material. Also, there is a very strong relationship between practicing the suggested problems and achieving a passing grade on the CPA exam later if you plan on pursuing that designation.

### **2. Discussion Board Postings:**

Website participation is evaluated on a count basis. Two points are awarded for each discussion post (discussion board assignments and lecture evaluations excluded) made that pertain at a substantive level to course material. The course TA will be the judge of whether a post is substantive. (Asking or answering questions about homework problems or issues raised in lectures are typically substantive; asking about what is on the exam or whether an assignment is due today, are not.) A maximum of 10 points can be earned from website participation. Participation in required discussion board assignments does not count as online discussion participation.

### **3. Discussion Board Assignments:**

There are three discussion board assignments in the course. Instructions for each assignment will be posted on the course discussion board. Assignments are completed by responding to provided prompts on the discussion board for each of the assignments.

#### **4. Lecture Evaluations:**

You will be asked to provide two evaluations of the online lectures component of this course. Each of these will encompass identifying:

- (1) The lecture out of a given 4 module set that you found to be most useful accompanied by a brief explanation (i.e., two or three sentences) of why; and
- (2) The lecture that you found to be the least useful, also accompanied by a brief explanation why.

#### **5. Quizzes:**

Quiz material is provided for each of the eight modules. The online quiz portion of this material consists of a series of multiple choice questions that are to be answered online. The quiz is timed. You may use your notes or any other course material to answer these questions while taking the quiz. You may not consult with fellow students in answering quiz questions. You will have two opportunities to take each quiz. But the quiz will only count if it is taken on or before the quiz due date.

In addition to the online quiz additional workout problem quiz material is also provided in each module. This material is to help you prepare for the non-multiple choice portions of the two course exams.

#### **6. Exams:**

The course comprises of two exams. Both exams are **closed book** and **must be proctored**. All examinations must be taken during the scheduled on-site exam sessions.

**Exam Format:** The format of each exam will be a combination of multiple choice questions, questions requiring short written responses, and problems requiring calculations and/or appropriate journal entries or financial statement presentation.

#### **Instructions:**

- No scratch paper will be allowed during the exam. All work must be shown on the exam itself.
- Calculator usage during the exam is limited to basic level calculators only (i.e. computers, programmable calculators and other advanced electronic devices may not be used).
- All caps and hats must be removed during the exam.
- Students must bring photo identification to the exam.
- Cell phones must be off and stored during the exam.

#### **Proctored Exam Information**

This course requires 2 proctored examinations. Local students can arrange to take their exams at the **UTD Testing Center** (no fee required). Please see the testing center website for more information: <http://www.utdallas.edu/studentssuccess/testingcenter/index.html>. Students who find UTD geographically inconvenient may use a testing service of their choice at a convenient location to have

the exam proctored. All exams must be completed within the required exam time window as specified in the course calendar, in the next section.

All students must inform the instructor, as well as the UTD eLearning Team ([proctoredexam@utdallas.edu](mailto:proctoredexam@utdallas.edu)) of their testing location. A proctored exam form must be completed and sent back to the eLearning Team 7 days before the exam window by all students (including those who take their exams at UTD Testing Center). Please go to the [Proctored Exam Information](#) page to access and complete the **Online Proctored Exam Form** and find all the detailed information and procedures on arranging a proctored exam. All completed exams must be received by **(DATE)** to allow timely grade reporting to the UTD Registrar. The UTD eLearning Team requests all students strictly follow the proctored exam scheduling deadlines.

If any student needs special accommodations, please seek the instructor's approval in

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## Academic Calendar

	WEEK/ DATES	TOPIC	READINGS	ASSESSMENT / ACTIVITY	DUE DATE
MODULE 0	Week 1 05/23 – 06/05	Course Access and Self-Orientation	Course Syllabus & Getting Started link on eLearning	Self-Introductions Due	Intro. Due 06/05
MODULE 1		Introduction, Cost Terms and Flows	Text: Chapter 1 & 2	Module 1 Quiz Due	Quiz Due 06/05
MODULE 2	Week 2 06/06 – 06/12	Cost Estimation and Cost-Volume-Profit	Text: Chapter 3 & 10	Module 2 Quiz Due	Quiz Due 06/12
MODULE 3	Week 3 06/13 – 06/19	Cost Allocation	Text: Chapter 14 (pp. 562-569), 15 & 16	Module 3 Quiz Due Cost Allocation Discussion Due	Quiz due 6/19 Disc. Due 6/17



<b>MODULE 4</b>	<b>Week 4</b> 06/20 – 06/26	Basic Product Costing And Activity Based Costing	Text: Chapters 4 & 5	Module 4 Quiz Due	Quiz Due 6/26
	<b>06/27/2016</b>	<b>Midterm EXAM (Window is from 06/27/16 to 07/02/2016)</b>			
<b>MODULE 5</b>	<b>Week 6</b> 07/03 – 07/10	Equivalent Unit Costing	Text: Chapter 5 & 17	Module 5 Quiz Due Product Costing Discussion Due	Quiz & Disc. Due 7/10
<b>MODULE 6</b>	<b>Week 7</b> 07/11 – 07/17	Budgets and Basic Variance Analysis	Text: Chapter 6 & 7	Module 6 Quiz Due	Quiz Due 7/17
<b>MODULE 7</b>	<b>Week 8</b> 07/18 – 07/24	Further Variance Analyses	Text: Chapter 8 & 14	Module 7 Quiz Due	Quiz Due 7/24
<b>MODULE 8</b>	<b>Week 9</b> 07/25 – 07/31	Performance Evaluation and Transfer Pricing	Text: Chapters 22 & 23	Module 8 Quiz Due Transfer Pricing Discussion Due	Quiz & Disc. due 7/31
	<b>08/03-08/09</b>	<b>Final Exam(Window is from 8/3/16 to 8/9/16)</b>			

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## Scholastic Honesty

The University has policies and discipline procedures regarding scholastic dishonesty. Detailed information is available on the [UTD Judicial Affairs](#) web page. All students are expected to maintain a high level of responsibility with respect to academic honesty. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since such dishonesty harms the individual, all students and the integrity of the University, policies on scholastic dishonesty will be strictly enforced.

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## Course Evaluation

As required by UTD academic regulations, every student must complete an evaluation for each enrolled course at the end of the semester. A link to an online instructional assessment form will be emailed to you for your confidential use.

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## University Policies

The information contained in the following link constitutes the University's policies and procedures segment of the course syllabus.

Please go to <http://go.utdallas.edu/syllabus-policies> for these policies.

***These descriptions and timelines are subject to change at the discretion of the professor.***

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