



Course	ACCT 3341 – Cost Management Systems Section 0U1
Professor	Jennifer Johnson
Term	Summer 2016
Meetings	Monday & Wednesday 12:30pm – 2:45 pm JSOM 12.214

Professor's Contact Information

Office Phone 972-883-5912
Office Location JSOM 3.702
Email Address Jennifer.johnson@utdallas.edu
NOTE: For communication related to coursework, please use eLearning.

Office Hours Monday & Wednesday 11:00am – 12:00 pm
Wednesday 4:00 – 5:00
Or by appointment

Office Assistance Office hours are provided each week for assistance if needed. These are not a substitute for attending class. I will not review course content with you due to missed classes. All email related to class work should be submitted through the eLearning system.

Teaching Assistant TBD

General Course Information

Pre-requisites - (MATH 1326 or MATH 2414 or MATH 2419) and (ACCT 2301 with a minimum grade of C) and (ACCT 2302 with a minimum grade of C)

Co-requisites - None

Course Description

A study of management's internal accounting information needs as they pertain to cost control and containment. Emphasis is on the processes of business planning, controlling, and decision making. Topics include cost behavior, cost allocation, budgeting, and performance measurement

Learning Outcomes

- Learn how cost drivers affect cost behavior and cost-volume relationships.
- Identify and understand cost management systems, cost accumulation, direct vs. indirect costs, and the following cost systems: job-order, process and activity based.
- Identify & measure relevant information & calculate price with various methods.
- Determine whether to make or buy, delete a product line, determine optimal product mix, keep or replace equipment and other management decisions.
- Differentiate flexible budget and static budget, prepare flexible budget compute all relevant variances for direct materials, direct labor and overhead.
- Use variable & absorption costing methods, understand the impact to the PL.
- Allocate support department, common costs and bundled revenue to the products and or service lines of a company.

Required Texts & Materials

Textbook:

- Note that **both** the designated textbook as well as the Pearson/Prentice Hall online learning tool MyAccountingLab are required for this course.
- MyAccountingLab may be purchased online, or it is included with the textbook below. If purchased online, you have the option of purchasing only the MyAccountingLab, or purchasing both MyAccountingLab and the online e-book textbook (eliminating the need for the physical textbook). INSTRUCTIONS FOR THE ONLINE PURCHASE OPTIONS WILL BE DISCUSSED THE FIRST DAY OF CLASS, AND WILL BE POSTED ON ELEARNING.
- Cost Accounting: A Managerial Emphasis, 15th edition, by: Horngren, Datar, Rajan; Pearson/Prentice Hall; ISBN-10: 0133803813 | ISBN-13: 9780133803815 (this textbook includes the access code for both MyAccountingLab as well as the e-book textbook).
- The bookstores have used textbooks available for purchase or rent, but the MyAccountingLab must then be purchased online.

Other Materials:

- Scantron - #882
- #2 Pencil
- UTD ID
- Use of eLearning - Course materials will be posted here
- Internet Access

Assignments & Academic Calendar

See last page of the syllabus for class schedule.

Course Policies

Grading

Points earned in this class will consist of the following:

Criteria:

	Total Points Possible	% of Final Grade
Assignments:		
Homework (through MyAccountingLab) (14 Chapters)	56	10%
Quizzes (InClass & through MyAccountingLab) Will keep your 14 BEST quiz grades	70	12%
Syllabus Quiz	4	1%
Tests		
Test #1	100	17%
Test #2	100	17%
Test #3	100	17%
Final Examination	150	26%
Total Possible Points:	580	

Your final grade in this class will be determined as follows:

Grade	Point Range	
	Low	High
A+	557	580
A	539.5	556.5
A-	522	539
B+	499	521.5
B	481.5	498.5
B-	464	481
C+	441	463.5
C	423.5	440.5
C-	406	423
D+	383	405.5
D	365.5	382.5
D-	348	365
F	0	347.5

Homework: Homework problems will be assigned in MyAccountingLab for most, if not all chapters. The homework is required to be completed in MyAccountingLab according to the due dates and schedule in the tool. These are required items and will be counted towards your grade.

Quizzes: Quizzes will be given in BOTH MyAccountingLab **AND** also during class time. The quizzes that are assigned in MyAccountingLab will need to be completed according to the schedule posted in MyAccountingLab and your syllabus. There may also be unannounced quizzes that are given in class. I will keep your 14 best quiz grades out of all possible quiz grades.

Exams

There will be 3 tests and 1 comprehensive cumulative final exam in the course. All exams are closed-book / Closed-note. Exams will be administered in the classroom. The professor will provide a calculator for your use during each test/exam. No personal calculators or other tools / devices will be allowed to be used during a(n) test/exam or final.

Make-up Exams

Make-up exams will be given **ONLY** for excused absences, which must be determined **prior** to the exam. Excused absences may be given for verifiable medical or family emergencies. Written documentation must be provided for substantiation of the absence. Students who do not show up for an exam, and for whom prior arrangements have not been made will receive a score of 0. There is no guarantee that the level of difficulty of the make-up exam will be compatible to that of the original test. All make-up exams will be taken at a time determined by the instructor.

Attendance

It is critical to your success in this class to attend the class and take notes during the lecture. You should read the course material **prior** to the class to help enhance your understanding. The course lecture will be available prior to each class for download and printing via eLearning.

Extra Credit

There will be no extra credit available

Late Work

Late work is not accepted. There is NO partial credit for late work.

Additional Practice Homework / Tutoring Lab Assistance

You may wish to gain additional practice by working the practice problems at the end of the text. These will not be graded but are suggested. The Accounting area also provides a tutoring lab free of charge for you to attend during their office hours for assistance with homework and / quizzes.

Classroom Citizenship

All students should respect each person's right to learn and attend this class. Please refrain from surfing, texting and cell phone use during class.

Comet Creed

This creed was voted on by the UT Dallas student body in 2014. It is a standard that Comets choose to live by and encourage others to do the same:

“As a Comet, I pledge honesty, integrity, and service in all that I do.”

Student Conduct & Discipline

The University of Texas System and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities.

The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the Rules and Regulations of the Board of Regents of the University of Texas System, Part 1, Chapter VI, Section 3, and in Title V, Rules on Student Services and Activities of the Course Syllabus Page 8, University's Handbook of Operating Procedures. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SSB 4.400, 972/883- 6391).

A student at the university neither loses the rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating the standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.

Academic Integrity

The faculty and administration of the School of Management expect from our students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work. We want to establish a reputation for the honorable behavior of our graduates, which extends throughout their careers. Both your individual reputation and the school's reputation matter to your success.

The Judicial Affairs website lists examples of academic dishonesty. Dishonesty includes, but is not limited to cheating, plagiarism, collusion, facilitating academic dishonesty, fabrication, failure to contribute to a collaborative project and sabotage. Some of the ways students may engage in academic dishonesty are:

- Coughing and/or using visual or auditory signals in a test;
- Concealing notes on hands, caps, shoes, in pockets or the back of beverage bottle labels;
- Writing in blue books prior to an examination;
- Writing information on blackboards, desks, or keeping notes on the floor;
- Obtaining copies of an exam in advance;
- Passing information from an earlier class to a later class;

- Leaving information in the bathroom;
- Exchanging exams so that neighbors have identical test forms;
- Having a substitute take a test and providing falsified identification for the substitute;
- Fabricating data for lab assignments;
- Changing a graded paper and requesting that it be re-graded;
- Failing to turn in a test or assignment and later suggesting the faculty member lost the item;
- Stealing another student's graded test and affixing one's own name on it;
- Recording two answers, one on the test form, one on the answer sheet;
- Marking an answer sheet to enable another to see the answer;
- Encircling two adjacent answers and claiming to have had the correct answer;
- Stealing an exam for someone in another section or for placement in a test file;
- Using an electronic device to store test information, or to send or receive answers for a test;
- Destroying or removing library materials to gain an academic advantage;
- Consulting assignment solutions posted on websites of previous course offerings;
- Transferring a computer file from one person's account to another;
- Transmitting posted answers for an exam to a student in a testing area via electronic device;
- Downloading text from the Internet or other sources without proper attribution;
- Citing to false references or findings in research or other academic exercises;
- Unauthorized collaborating with another person in preparing academic exercises.
- Submitting a substantial portion of the same academic work more than once without written authorization from the instructor.

<http://www.utdallas.edu/judicialaffairs/UTDJudicialAffairs-Basicexamples.html>

Updated: August, 2011

Plagiarism on written assignments, especially from the web, from portions of papers for other classes, and from any other source is unacceptable.

During tests and quizzes, students in this section are not allowed to have with them any food or drinks, scratch paper, course materials, textbooks, notes, invisible ink pens, or electronic devices, including iPads, iPhones, iPods, MP3 Players, earphones, radios, smart phones, cameras, calculators, multi-function timepieces, or computers. When possible, students should sit in alternating seats, face forward at all times, and remove any clothing which might conceal eye movements, reflect images of another's work, or hide course material for copying. Exam proctors will monitor any communication or signaling between students by talking, whispering, or making sounds, or by using your hands, feet, other body movements, the test paper itself or your writing implement.

Students in this course suspected of academic dishonesty are subject to disciplinary proceedings, and if found responsible, the following minimum sanctions will be applied:

- 1. Homework – Zero for the Assignment**
- 2. Case Write-ups – Zero for the Assignment**
- 3. Quizzes – Zero for the Quiz**
- 4. Presentations – Zero for the Assignment**
- 5. Group Work – Zero for the Assignment for all group members**
- 6. Tests – F for the course**

These sanctions will be administered only after a student has been found officially responsible for academic dishonesty, either through waiving their right for a disciplinary hearing, or being declared responsible after a hearing administered by Judicial Affairs and the Dean of Student's Office.

In the event that the student receives a failing grade for the course for academic dishonesty, the student is not allowed to withdraw as a way of preventing the grade from being entered on their record. Where a student receives an F in a course and chooses to take the course over to improve their grade, the original grade of F remains on their transcript, but does not count towards calculation of their GPA.

The School of Management also reserves the right to review a student's disciplinary record, on file with the Dean of Students, as one of the criteria for determining a student's eligibility for a scholarship.

Judicial Affairs Procedures

Under authority delegated by the Dean of Students, a faculty member who has reason to suspect that a student has engaged in academic dishonesty may conduct a conference with the student in compliance with the following procedures:

- (i) the student will be informed that he/she is believed to have committed an act or acts of academic dishonesty in violation of University rules;
- (ii) the student will be presented with any information in the knowledge or possession of the instructor which tends to support the allegation(s) of academic dishonesty;
- (iii) the student will be given an opportunity to present information on his/her behalf;
- (iv) after meeting with the student, the faculty member may choose not to refer the allegation if he/she determines that the allegations are not supported by the evidence; or
- (v) after meeting with the student, the faculty member may refer the allegations to the dean of students along with a referral form and all supporting documentation of the alleged violation. Under separate cover, the faculty member should forward the appropriate grade to be assessed if a student is found to be responsible for academic dishonesty;
- (vi) the faculty member may consult with the dean of students in determining the recommended grade;
- (vii) the faculty member must not impose any independent sanctions upon the student in lieu of a referral to Judicial Affairs;
- (viii) the faculty member may not impose a sanction of suspension or expulsion, but may make this *recommendation* in the referral documentation

If the faculty member chooses not to meet with the student and instead forwards the appropriate documentation directly to the dean of students, they should attempt to inform the student of the allegation and notify the student that the information has been forwarded to the Office of Dean of Students for investigation.

The student, pending a hearing, remains responsible for all academic exercises and syllabus requirements. The student may remain in class if the student's presence in the class does not interfere with the professor's ability to teach the class or the ability of other class members to learn. (See Section 49.07, page V-49-4 for information regarding the removal of a student from class).

Upon receipt of the referral form, class syllabus, and the supporting material/documentation from the faculty member, the dean shall proceed under the guidelines in the *Handbook of Operating Procedures*, Chapter 49, Subchapter C. If the respondent disputes the facts upon which the allegations are based, a fair and impartial disciplinary committee comprised of UTD faculty and students, shall hold a hearing and determine the responsibility of the student. If they find the student in violation of the code of conduct, the dean will then affirm the minimum sanction as provided in the syllabus, and share this information with the student. The dean will review the student's prior disciplinary record and assess additional sanctions where appropriate to the circumstances. The dean will inform the student and the faculty member of their decision.

University Policies and Procedures

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.

ACCT 3341 – Section 0U1
Monday – Wednesday 12:30 – 2:45

		MyAccountingLab	
		Pre-Class Quiz	HW
		Due By Noon on Due Date	Due by 11:59pm on due date
Chapter Reading (Read BEFORE CLASS)			
23-May	M	Introduction; MyAccountingLab Intro	
		Chapter 1: The Manager & Management Accounting	29-May
25-May	W	Chapter 2: Introduction to Cost Terms & Purposes	29-May
30-May	M	University Holiday - No Class	
1-Jun	W	Chapter 3: Cost-Volume-Profit Analysis	5-Jun
6-Jun	M	Chapter 4: Job Costing	5-Jun
8-Jun	W	Chapter 5: Activity-Based Costing & Management	12-Jun
13-Jun	M	Test Review	
15-Jun	W	Test #1 (Ch. 1, 2, 3, 4, & 5) 12:30 - 2:00	
20-Jun	M	Chapter 7: Flexible Budgets, Direct-Cost Variances & Management Control	26-Jun
22-Jun	W	Chapter 8: Flexible Budgets, Overhead Cost Variances & Management Control	26-Jun
		Chapter 9: Inventory Costing & Capacity Analysis	
27-Jun	M	Page 328-340	
		Chapter 11: Decision Making & Relevant Information	3-Jul
29-Jun	W	Chapter 11: Decision Making & Relevant Information	7/3/2016
		Chapter 13: Pricing Decisions and Cost Management	Note C11 & 13 HW
4-Jul	M	University Holiday - No Class	
6-Jul	W	Test Review	
11-Jul	M	Test #2 (Chapter 7, 8, 9, 11, & 13) 12:30 - 2:00	
13-Jul	W	Chapter 15: Allocation of Support-Department Costs	17-Jul
18-Jul	M	Chapter 16: Cost Allocation: Joint Products & Byproducts	24-Jul
20-Jul	W	Chapter 17: Process Costing	24-Jul
25-Jul	M	Chapter 18: Spoilage, Rework and Scrap	26-Jul
27-Jul	W	Test Review	
1-Aug	M	Test 3 (Chapters 15, 16, 17, 18) 12:30 - 2:00	
3-Aug	W	Semester Review	
8-Aug	M	Semester Review	
8/9 or 8/10	T or W	Final Exam - Cumulative Final - University Scheduled Date and Time (To be Announced)	

NOTE: There may be in-class quizzes at any time – they will not be announced.

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