

Course Syllabus
ACCT 3341.501: Cost Management Systems
Naveen Jindal School of Management
University of Texas at Dallas

Course Information

<i>Course Number/Section</i>	ACCT 3341.501
<i>Course Title</i>	Cost Management Systems
<i>Term</i>	Fall, 2016
<i>Days & Times</i>	Thursday: 7:00 pm – 9:45 pm
<i>Room</i>	JSOM 2.714

Instructor Contact Information

<i>Instructor</i>	Stephanie Swaim
<i>Email Address</i>	stephanie.swaim@utdallas.edu
<i>Office Phone</i>	N/A
<i>Office Location</i>	N/A
<i>Office Hours</i>	By appointment.
<i>Other Information</i>	Course information in E-learning
<i>Teaching Assistant:</i>	Alisha Lakhani Email: axl127430@utdallas.edu By Appointment

Course Description

An introduction to business financial reporting designed to create an awareness of the accounting concepts and principles for preparing the three basic financial statements: the income statement, balance sheet, and statement of cash flows. The course is designed to benefit all business students who will be future users of accounting information.

Learning Objectives

- Students will learn managerial accounting concepts by evaluating different scenarios and support by management.
- Students will be able to demonstrate a thorough understanding of the methods used to assign costs to goods manufactured and to services provided.
- Students will learn the advantages and drawbacks of simple, complex, activity-based methods of relating overhead costs to products or services.

Required 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).
- 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.

Suggested Texts, Readings & Materials

Lecture PowerPoints, lecture notes, in-class exercises, quizzes, and homework assignments will be posted on e-learning. Please check e-learning daily for class announcements and assignments.

Course Grade Determination

Your course grade will be determined as follows:

<u>Assignment/Exam</u>	<u>Points</u>
Pre-Lecture Assignment	150
Homework	150
Exam 1	100
Exam 2	100
Proctored Final Exam (Comprehensive)	200
Total Points for Course Grade	700

A+ (97% ~ 100%), A (93% ~ below 97%), A- (90% ~ below 93%)
 B+ (87% ~ below 90%), B (83% ~ below 87%), B- (80% ~ below 83%)
 C+ (77% ~ below 80%), C (73% ~ below 77%), C- (70% ~ below 73%)
 D+ (67% ~ below 70%), D (63% ~ below 67%), D- (60% ~ below 63%)
 F (Below 60)

Exams (3 Exams: 400 points of total grade)

There will be three exams in this course. Exams will be proctored, closed book and closed notes. Exam 1 and Exam 2 are non-cumulative. Exam 3 (Final Exam) is cumulative, as required under our departmental policy. The Exams are designed to test your understanding of the basic accounting concepts. They will consist of calculations and theory questions. Concepts from lecture presentation, reading assignments, homework and quizzes will be included on the exam. Programmable calculators are not allowed during exams. A calculator will be provided for your use during each test/exam. You are not permitted to use any electronic communications devices during the exam. This explicitly includes cell phones and pagers. You are also not permitted to use a portable computer on the exam. You are strongly urged to leave any electronic devices (except calculators) at home or in a locker on the day of the exam. All students are required to present proof of identification at the time of the exam. Acceptable documentation must include picture identification such as an official UTD Comet Card, Passport, or State approved driver's license.

Exam Make-up Policy

Generally, there will be no makeup tests or exams given. If you have a documented emergency that will prevent you from taking any of the tests on the scheduled day you have to notify me before the test. There will be no exceptions. Should a documented emergency cause you to miss a test, then the final exam will be re-weighted to account for the missed test.

Pre-Lecture Assignments (150 points of total grade)

Pre-Lecture Assignments will be assigned in MyAccountingLab. The assignments will need to be completed according to the schedule posted in MyAccountingLab. There will be 15 of these assignments throughout the course. These assignments are used to reinforce the reading to ensure you get the most out of our class time. NO late Pre-Lecture Assignments will be accepted and there will be NO opportunities to make-up Pre-Lecture Assignments.

Homework (150 points of total grade)

Homework problems will be assigned in MyAccountingLab. The homework is required to be completed in MyAccountingLab according to the schedule posted in MyAccountingLab. NO late homework will be accepted and there will be NO opportunities to make-up homework.

Grade Appeals/Changes

If you believe an error has been made in grading or recording an assignment/exam, you must submit a written request for review within three class days of the date the assignment/exam score was made available to class. ANY REQUEST MADE AFTER THIS TIME CANNOT BE CONSIDERED.

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.

Course Schedule

Week	Chapter Covered
8/25/2016	Orientation
9/1/2016	Chapter 1: The Manager & Management Accounting & Chapter 2: Intro to Cost Terms & Purposes
9/8/2016	Chapter 3: Cost-Volume-Profit Analysis
9/15/2016	Chapter 4: Job Costing
9/22/2016	Exam 1
9/29/2016	Chapter 5: Activity-Based Costing & Management
10/6/2016	Chapter 17: Process Costing
10/13/2016	Chapter 18: Spoilage, Rework, and Scrap
10/20/2016	Chapter 7: Flexible Budgets, Direct-Cost Variances & Management Control
10/27/2016	Chapter 8: Flexible Budgets, Overhead Cost Variances & Management Control
11/3/2016	Exam 2
11/10/2016	Chapter 9: Inventory Costing & Capacity Analysis
11/17/2016	Chapter 11: Decision Making & Relevant Information
11/24/2016	Fall Break - Thanksgiving Holiday
12/1/2016	Chapter 13: Pricing Decisions and Cost Management
12/8/2016	Chapter 15: Allocation of Support-Department Costs, Common Costs and Revenues
12/15/2016	COMPREHENSIVE FINAL EXAM - ALL CHAPTERS COVERED ABOVE

Assignment Schedule

Date	MyAccountingLab Online Assignment	Due Date	Due By
Ch. 1 & 2	Read Chapter & Complete Prelecture Assignment	Thursday, September 01, 2016	05:00p
Ch. 1 & 2	Complete Homework	Sunday, September 04, 2016	11:59p
Ch. 3	Read Chapter & Complete Pretest	Thursday, September 08, 2016	05:00p
Ch. 3	Complete Homework	Sunday, September 11, 2016	11:59p
Ch. 4	Read Chapter & Complete Pretest	Thursday, September 15, 2016	05:00p
Ch. 4	Complete Homework	Sunday, September 18, 2016	11:59p
Ch. 5	Read Chapter & Complete Pretest	Thursday, September 29, 2016	05:00p
Ch. 5	Complete Homework	Sunday, October 02, 2016	11:59p
Ch. 17	Read Chapter & Complete Pretest	Thursday, September 29, 2016	05:00p
Ch. 17	Complete Homework	Sunday, October 09, 2016	11:59p
Ch. 18	Read Chapter & Complete Pretest	Thursday, October 06, 2016	05:00p
Ch. 18	Complete Homework	Sunday, October 09, 2016	11:59p
Ch. 7	Read Chapter & Complete Pretest	Thursday, October 13, 2016	05:00p
Ch. 7	Complete Homework	Sunday, October 16, 2016	11:59p
Ch. 8	Read Chapter & Complete Pretest	Thursday, October 20, 2016	05:00p
Ch. 8	Complete Homework	Sunday, October 23, 2016	11:59p
Ch. 9	Read Chapter & Complete Pretest	Thursday, November 03, 2016	05:00p
Ch. 9	Complete Homework	Sunday, November 06, 2016	11:59p
Ch. 11	Read Chapter & Complete Pretest	Thursday, November 10, 2016	05:00p
Ch. 11	Complete Homework	Sunday, November 13, 2016	11:59p
Ch. 13	Read Chapter & Complete Pretest	Thursday, November 17, 2016	05:00p
Ch. 13	Complete Homework	Sunday, November 20, 2016	11:59p
Ch. 15	Read Chapter & Complete Pretest	Thursday, December 01, 2016	05:00p
Ch. 15	Complete Homework	Sunday, December 04, 2016	11:59p
Ch. 16	Read Chapter & Complete Pretest	Thursday, December 08, 2016	05:00p
Ch. 16	Complete Homework	Sunday, December 11, 2016	11:59p

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.

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 regraded;
- 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. On written assignments, this course will use the resources of *turnitin.com*, which searches the web for plagiarized content and is over 90% effective.

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.

UT Dallas Syllabus 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.