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| Course | ACCT 3341 – Cost Management Systems Section 0U1 |
| Professor | Jennifer Johnson |
| Term | Summer 2017 |
| Meetings | Monday & Wednesday 12:30pm – 2:45 pm JSOM 12.222 |

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 By appointment in summer session

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 to connect to the course will be provided in 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 accounting 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 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 and Discipline

The University of Texas System (Regents' Rule 50101) 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. General information on student conduct and discipline is contained in the UT Dallas online catalogs (<http://catalog.utdallas.edu>).

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 Student Code of Conduct, UTDSP5003 (<http://policy.utdallas.edu/utdsp5003>). Copies of these rules and regulations are available to students in the Office of Community Standards and Conduct, where staff members are available to assist students in interpreting the rules and regulations (SSB 4.400, 972-883-6391) and online at <https://www.utdallas.edu/conduct/>.

A student at the University neither loses their 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 its 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 Jindal 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 Office of Community Standards and Conduct website

(<https://www.utdallas.edu/conduct/dishonesty/>)

lists examples of academic dishonesty. Academic 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 on scantrons 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;
- Use of test banks or other instructor only material
- 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;
- 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.

<https://www.utdallas.edu/conduct/dishonesty/>

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/watches, cameras, calculators, multi-function timepieces, or computers. Calculators, as provided by the professor are allowed. No personal or other calculators will be allowed. 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 the Office of Community Standards and Conduct 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.

The Jindal 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.

Student Grievance Procedures

Procedures for student grievances are found in university policy UTDSP5005 (<http://policy.utdallas.edu/utdsp5005>). In attempting to resolve any student grievance regarding disputes over grades, application of degree plan, graduation/degree program requirements, and thesis/and dissertation committee, adviser actions and/or decisions, evaluations, and/or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originated.

Incomplete Grade Policy

As per university policy, incomplete grades will be granted only for work unavoidably missed at the semester's end and only if 70% of the course work has been completed. An incomplete grade must be resolved within eight (8) weeks from the first day of the subsequent long semester. If the required work to complete the course and to remove the incomplete grade is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of F.

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.

The descriptions and timelines contained in this syllabus are subject to change at the discretion of the Professor.

ACCT 3341 – Section 001
Monday – Wednesday 12:30 – 2:45

| | | | MyAccountingLab | | |
|---------------------|---------------|--|-------------------------------------|---|--|
| | | | Pre-Class Quiz | HW Due by 11:59pm on due date | |
| | | Chapter Reading (Read BEFORE CLASS) | Due By Noon on Due Date | | |
| 31-May | W | Introduction; MyAccountingLab Intro Chapter 1: The Manager & Management Accounting | | 6-Jun | |
| 5-Jun | M | Chapter 2: Introduction to Cost Terms & Purposes | 6/5 - Ch 2 | 6-Jun | |
| 7-Jun | W | Chapter 3: Cost-Volume-Profit Analysis | 6/7 - Ch 3 | 11-Jun | |
| | | SYLLABUS QUIZ DUE = See eLearning | | | |
| 12-Jun | M | Chapter 4: Job Costing | 6/12 - Ch 4 | 18-Jun | |
| 14-Jun | W | Chapter 5: Activity-Based Costing & Management | 6/14 - Ch 5 | 18-Jun | |
| 19-Jun | M | Test Review | | | |
| 21-Jun | W | Test #1 (Ch. 1, 2, 3, 4, & 5) 12:30 - 2:00 | | | |
| 26-Jun | M | Chapter 7: Flexible Budgets, Direct-Cost Variances & Management Control | 6/26 - Ch 7 | 2-Jul | |
| 28-Jun | W | NO LIVE CLASS – Listen to video in eLearning Chapter 8: Flexible Budgets, Overhead Cost Variances & Management Control | 6/28 - Ch 8 | 2-Jul | |
| 3-Jul | M | Chapter 9: Inventory Costing & Capacity Analysis Page 328-340 Chapter 11: Decision Making & Relevant Information | 7/3 - Ch 9 | 9-Jul | |
| 5-Jul | W | Chapter 11: Decision Making & Relevant Information Chapter 13: Pricing Decisions and Cost Management | 7/5 - Ch 11 No Ch. 13 prequiz | 7/9/2017 Note C11 & 13 HW | |
| 10-Jul | M | Test Review | | | |
| 12-Jul | W | Test #2 (Chapter 7, 8, 9, 11, & 13) 12:30 - 2:00 | | | |
| 17-Jul | M | Chapter 15: Allocation of Support-Department Costs | 7/17 - Ch 15 | 23-Jul | |
| 19-Jul | W | Chapter 16: Cost Allocation: Joint Products & Byproducts | 7/19 - Ch 16 | 23-Jul | |
| 24-Jul | M | Chapter 17: Process Costing | 7/24 - Ch 17 | 30-Jul | |
| 26-Jul | W | Chapter 18: Spoilage, Rework and Scrap | 7/26 - Ch 18 | 30-Jul | |
| 31-Jul | M | Test Review | | | |
| 2-Aug | W | Test 3 (Chapters 15, 16, 17, 18) 12:30 - 2:00 | | | |
| 7-Aug | M | Semester Review | | | |
| 9-Aug | W | Semester Review | | | |
| 8/11 or 8/12 | F or S | Final Exam - Cumulative Final - University Scheduled Date and Time (To be Announced) Guess: Sat Aug 12th – 11am – 1:45pm | | | |

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

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