



Course	ACCT 3341 – Cost Management Systems Section 0U1
Professor	Jennifer Johnson
Term	Summer 2017
Meetings	Monday & Wednesday 3:00pm – 5:15 pm JSOM 2.106

Professor's Contact Information

Office Phone	972-883-5912
Office Location	JSOM 3.702 Jennifer.johnson@utdallas.edu
Email Address	NOTE: For communication related to coursework, please use eLearning.
Office Hours	Office Hours: See eLearning 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	Patrick Sarman JSOM 2.710 Office Hours: see eLearning Patrick.Sarman@utdallas.edu

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.

Student learning outcomes will be assessed through various methods including but not limited to objective and/or essay questions on exams

Required Texts & Materials

Textbook:

Managerial Accounting for Undergraduates by Christensen, Hobson and Wallace. 1st edition Published by Cambridge Business Publishers ISBN: 978-1-61853-112-4

PLUS – MyBusinessCourse Access (included with new book or eBook) or purchase at

www.MyBusinessCourse.com

Other Materials:

- Scantron - #882
- UTD Comet Card – required for tests in class and testing center.
- 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 Criteria:

Points earned in this class will consist of the following:

	QTY	POINTS EACH	TOTAL POINTS POSSIBLE	% OF TOTAL
<i>ASSIGNMENTS:</i>				
HOMEWORK (THROUGH MYBUSINESSCOURSE)	10	6	60	10%
QUIZZES (INCLASS & THROUGH MYBUSINESSCOURSE)	10	10	100	16%
WILL KEEP YOUR 10 BEST QUIZ GRADES				
SYLLABUS QUIZ	1	5	5	1%
<i>TESTS</i>				
TEST #1	1	100	100	16%
TEST #2	1	100	100	16%
TEST #3	1	100	100	16%
FINAL EXAMINATION	1	150	150	24%
TOTAL POSSIBLE POINTS:			615	

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

Grade	Point Range	
	Low	High
A+	590.5	615
A	572	590
A-	553.5	571.5
B+	529	553
B	510.5	528.5
B-	492	510
C+	467.5	491.5
C	449	467
C-	430.5	448.5
D+	406	430
D	387.5	405.5
D-	369	387
F	0	368.5

Quizzes:

Online Chapter Quizzes via MyBusinessCourse - In MyBusinessCourse you will be asked to take a quiz over selected chapters PRIOR to the start of the class. These quizzes will be used to encourage you to prepare for class prior to each session. I expect that you will have read the chapter PRIOR to the class. The online quizzes are individual quizzes and are not to be discussed with anyone prior to their due date. You may use your textbook to assist you with these quizzes.

Other Class Quizzes - There may also be unannounced quizzes that are given in class at the discretion of the instructor and can occur at any time during the class period.

Syllabus Quiz – Within eLearning you will be asked to complete a syllabus quiz. This quiz covers the course policies and procedures and items outlines in this syllabus. This quiz also confirms your understanding of the course and university policies and procedures.

Quiz Makeups – I will keep your 10 best quiz grades between all your online and in class quizzes. Due the fact you will have more than 10 quizzes during the semester, there will be no makeups.

Homework: Homework problems will be assigned in MyBusinessCourse for most chapters. The homework is required to be completed in MyBusinessCourse according to the due dates and schedule in the tool. These are required items and will be counted towards your grade. Number of attempts for homework will be posted in eLearning.

Exams

There will be 3 tests and 1 comprehensive cumulative final exam in the course. All exams are closed-book / Closed-note. All exams except the final exam will be administered in the classroom. The professor and/or the testing center 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. **The Final exam will be given during the University finals days. The final will be administered at the UT Dallas testing center during a testing window. You must reserve your seat / time for the exam and you must have a UTD Comet Card ID in order to enter the testing center. All exams are closed-book / closed-note.**

Late Exam Arrival Policy – For in-class exams, if you arrive late for an exam and a student has already completed and turned in an exam, you will not be allowed to take the test and will be given a 0. This policy will not apply for the final exam given at the UTD Testing Center.

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 or University excused absences. 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.

Extra Credit

There will be no extra credit available

Late Work

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

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:

- Submitting projects from prior semesters
- 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 information on blackboards, desks, or keeping notes on the floor;
- Obtaining copies of an exam in advance;
- 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—0U1 Summer 2018

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Date		Topic	Pre-Class Quiz - due by 3:00 pm Class Day through MBC	Homework Due Date by 11:59 pm on Due Date. HW is in MBC
Mon	21-May	Ch. 1 Overview of Managerial Accounting	None	none
Wed	23-May	Ch. 2 Managerial Accounting Concepts & Cost Flows	23-May	27-May
Mon	28-May	HOLIDAY - No class		
Wed	30-May	Ch. 3 Cost Accounting Systems: Job Order Costing	30-May	3-Jun
Mon	4-Jun	Ch. 4 Cost Accounting Systems: Process Costing (Including Appendix A)	4-Jun	10-Jun
Wed	6-Jun	Review		
Mon	11-Jun	Test #1		
Wed	13-Jun	Ch. 5 Activity-Based Costing	None	17-Jun
Mon	18-Jun	Ch. 6 Cost-Volume Profit Relationships	18-Jun	24-Jun
Wed	20-Jun	Ch. 7 Variable costing: A tool for Decision Making	20-Jun	24-Jun
Mon	25-Jun	Ch. 8 Relevant Costs and Short-term Decision making	25-Jun	1-Jul
Wed	27-Jun	Ch. 8 Relevant Costs and Short-term Decision making		
Mon	2-Jul	Review		
Wed	4-Jul	HOLIDAY - No class		
Mon	9-Jul	Test #2		
Wed	11-Jul	Ch. 9 Planning and Budgeting	11-Jul	15-Jul
Mon	16-Jul	Ch. 10 Standard Costing and Variance Analysis	16-Jul	22-Jul
Wed	18-Jul	Ch. 10 Standard Costing and Variance Analysis		
Mon	23-Jul	Ch. 11 Flexible Budgets, Segment reporting and Performance Analysis Ch. 12 Capital Budgeting	23-Jul	29-Jul
Wed	25-Jul	Review		
Mon	30-Jul	Test #3		
Wed	1-Aug	Review		
Thur- Fri	8/3 - 8/4	Cumulative Final Exam - Take at the UTD Testing Center		