Course Syllabus
Version 1.0

Cost Accounting
80517 - ACCT 3310-001 TR 11:20am – 12:45pm
80516 - ACCT 3310-002 TR 2:40pm – 4:05pm
Fall Semester, 2017
3.0 Credit Hours

This syllabus may be updated periodically.  
So only use the current version found on-line in eCourseware

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Office: Fogelman Room 213
Office Hours: MW 2:05pm to 3:00pm; TR 1:45pm to 2:30pm
other times by appointment

Course Overview:
This course is an in-depth study of Cost accounting. As explained in our textbook:

Cost accounting provides information for both management accounting and financial accounting professionals. Cost accounting is the process of measuring, analyzing, and reporting financial and nonfinancial information related to the costs of acquiring or using resources in an organization. For example, calculating the cost of a product is a cost accounting function that meets both the financial accountant’s inventory-valuation needs and the management accountant’s decision-making needs (such as deciding how to price products and choosing which products to promote). However, today most accounting professionals take the perspective that cost information is part of the management accounting information collected to make management decisions. Thus, the distinction between management accounting and cost accounting is not so clear-cut, and we often use these terms interchangeably in the book.

Businesspeople frequently use the term cost management. Unfortunately, the term does not have an exact definition. In this book we use cost management to describe the activities managers undertake to use resources in a way that increases a product’s value to customers and achieves an organization’s goals. In other words, cost management is not only about reducing costs. Cost management also includes making decisions to incur additional costs— for example, to improve
customer satisfaction and quality and to develop new products with the goal of enhancing revenues and profits. Whether or not to enter new markets, implement new organizational processes, and change product designs are also cost management decisions. Information from accounting systems helps managers to manage costs, but the information and the accounting systems themselves are not cost management.

Pre-Requisites/Co-Requisites:
ACCT 2020 – Fundamentals of Accounting II

Required Texts (and Related Materials):
- **Horngren’s Cost Accounting, Sixteenth Edition, Pearson.**
The book may be purchased from the University Bookstore or Tiger Bookstore. It may also be purchased directly from Pearson in several different formats at the “my PEARSON store” found at the following URL:


Below is a picture of that “my PEARSON store” web page; I recommend that you purchase the cheapest option which is the one for **$121.95**. This option provides both an eTextbook and access to MyAccountingLab.

- **MyAccountingLab** – is packaged free with the textbook if the textbook is purchased through the university bookstore or Tiger bookstore. MyAccountingLab is an on-line site that is used principally for working and grading this course’s homework. However, as you will see, it offers many additional learning aids. What’s included with the bookstore’s hardback textbook is an **access code** you will use to register with MyAccountingLab.
Instructions for MyAccountingLab Registration:
2. Under Register, select Student.
3. Confirm you have the information needed, then select OK! Register now.
4. Enter your instructor’s course ID: mcmickle33168, and Continue.
5. Enter your existing Pearson account username and password to Sign In.

You have an account if you have ever used a Pearson MyLab & Mastering product, such as MyMathLab, MyITLab, MySpanishLab, MasteringBiology or MasteringPhysics.
If you don’t have an account, select Create and complete the required fields.
6. Select an access option.
Either enter the access code that came with your textbook or was purchased separately from the bookstore, or buy access using a credit card or PayPal account.
If available, get temporary access by selecting the link near the bottom of the page.
7. From the You’re Done! page, select Go To My Courses.
8. On the My Courses page, select the course name **ACCT 3310 COST ACCOUNTING FALL 2017** to start your work.

To sign in later:
2. Select Sign In.
3. Enter your Pearson account username and password, and Sign In.
4. Select the course name **ACCT 3310 COST ACCOUNTING FALL 2017** to start your work.

To upgrade temporary access to full access:
2. Select Sign In.
3. Enter your Pearson account username and password, and Sign In.
4. Select Upgrade access for **ACCT 3310 COST ACCOUNTING FALL 2017**.
5. Enter an access code or buy access with a credit card or PayPal account.

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Location of Course Materials:
Course homework assignments are in MyAccountingLab. All other course materials (PowerPoint slides, notes, news, etc.) are located on the eCourseware website.

Homework:
Using MyAccountingLab, homework answers are submitted and graded on-line and homework counts as ONE exam. Homework due dates are posted on MyAccountingLab. Homework will close at one minute before mid-night on the Due Date. Changes to that chapter’s homework will be locked after that time. Depending on the question you will be allowed one, two, or three tries.
1. First work your assigned homework questions in good form on paper OR work them in Excel. Work the problems in the manner shown by me in class and as shown within the body of each chapter. Save this work for yourself for later Exam study and review.

2. Your original work is much better than MyAccountingLab for studying for the problem driven Exams.
Classroom attendance and participation:
Class attendance has a direct impact on one’s final grade as lectures greatly contribute toward understanding of the material. Attendance will be taken and in total for the course will count as half of an Exam. You will be allowed two uncounted absences. Students should also complete as much of the assigned homework as possible before class. At the very least, read the chapter! There are more problems in ACCT 3310 than were in the Fundamentals of Accounting courses. Students not familiar with the problems will have difficulty keeping up in class. Finally, expect that you can learn the material each class. Do not be intimidated by the numbers or the complexity of the topic. Your goal should be to understand all material each class.

Course Objectives:
Please refer to the first page of each assigned chapter in our textbook, Horngren’s Cost Accounting, to find the learning objectives of each topic which will be covered in the course.

Fogelman College Learning Outcomes for Your Degree:
This course is designed to help you to meet the overall learning objectives for the BBA degree offered by the Fogelman College. You should take the time to become familiar with the overall learning objectives as a student in the BBA degree program.

Professor’s Expectations of Students:
Your role as a student in this course is to be an active learner. This is different even from other, more traditional modes of non-passive learning such as group participation or discussion seminars. Active learning, in this context, entails aggressively seeking and assimilating the packets of knowledge.

My role as instructor is to guide, focus, and critique your learning experience. I do this by assigning homework that test your reading comprehension and directs your attention to specific accounting issues identified in the textbook. As an active learner, you seek out the information you need to address the issues. As in a traditional classroom, chapters must be completed according to the schedule.

Student's Expectations of the Professor:
In my role as your instructor, there are certain things you can expect from me including a well-organized and engaging learning experience, response to emails within one business day, and feedback on all work submitted within 3 to 5 calendar days.

Grading and Evaluation Criteria:
Over the semester you will have a variety of opportunities to earn points towards your final (overall) letter grade in this course. This section of the syllabus describes the assessed work you will be doing and how the overall (final) letter grades will be computed.
Final Course Grades:

You will find your exam grades posted on eCourseware. Your homework grades are on MyAccountingLab.

For the course grade, I use a modified + - grading system in that sometimes, but not always, I will give an A+ for exceptional work but no A- or other letter + -. The A+ is not based on your overall course grade average, except that you have to have an A average for consideration. So the student with the highest overall grade in the course will not necessarily earn an A+; but a student with a lower overall A average might. The A+ is awarded based upon my personal perception of the quality of your efforts in this class, those efforts being: exceptional homework grades, a good attitude, attendance and/or timeliness, and high ethical and professional behavior.

Final course grades are earned according to the following table:

<table>
<thead>
<tr>
<th>Point Range</th>
<th>Assigned Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>495 or above</td>
<td>A</td>
</tr>
<tr>
<td>440 -- 494</td>
<td>B</td>
</tr>
<tr>
<td>385 -- 439</td>
<td>C</td>
</tr>
<tr>
<td>330 -- 384</td>
<td>D</td>
</tr>
<tr>
<td>329 or below</td>
<td>F</td>
</tr>
</tbody>
</table>

Your overall grade for the semester is based on how well you perform on a mixture of assessed activities described in the table below.

Summary of Graded Activities:
Points earned on the assessed activities will be distributed as follows (note that the lowest EXAM grade will be dropped):

<table>
<thead>
<tr>
<th>Deliverable</th>
<th>Total Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance</td>
<td>50</td>
</tr>
<tr>
<td>Homework</td>
<td>100</td>
</tr>
<tr>
<td>Exam 1</td>
<td>100</td>
</tr>
<tr>
<td>Exam 2</td>
<td>100</td>
</tr>
<tr>
<td>Exam 3</td>
<td>100</td>
</tr>
<tr>
<td>Exam 4</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam 5</td>
<td>100</td>
</tr>
<tr>
<td>Drop Lowest Grade</td>
<td>-100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>550</strong></td>
</tr>
</tbody>
</table>

YOUR LOWEST EXAM GRADE WILL BE DROPPED.

THERE WILL BE NO MAKE-UP EXAMS.

IF YOU ARE ABSENT FROM AN EXAM, FOR WHAT EVER REASON THAT EXAM WILL BE COUNTED AS YOUR DROPPED, LOWEST EXAM GRADE. A SECOND EXAM ABSENCE WILL BE GRADED AS ZERO.
Extra Credit:  
There are no extra credit problems offered in this course. The best way to earn a good grade is to complete all chapter assignments and prepare for the exams.

Exams:

All exams must be taken at the scheduled time. No late exams will be given except for official university-approved activities. If a student misses an exam for personal reasons (sickness, family emergency, etc.), then it will be considered the lowest exam grade and dropped.

You are permitted to use ONLY a basic five-function calculator for exams. You should not have to spend more than $5.00, and some models start at $1.00. If it costs more than $5.00, it is probably unacceptable. Additionally, because of advances in cell phone technology, cell phones have become a powerful text storage and transmittal format. For this reason, cell phones must be turned off and put away during exams and exam review (as they should be all other class times). If you have any questions and/or concerns about the calculator you are using, see the instructor before the exam so that we can resolve the issue.

Academic misconduct during an exam will result in a grade of zero for that exam and notification to university officials. Academic misconduct includes helping or getting help from others or using unauthorized materials in completing the exam. Academic misconduct is considered unethical behavior and students should not compromise their integrity.

Course Policies

Attendance:
Roll will be taken at every class period including exams, except on the first day of class. Beginning the second day of class, you will find a permanent seat for the course and attendance taking will begin that day. You attendance grade will be the number of days you are in attendance times two points. Since there are 27 class periods you could earn up to 54 points, which is four more points than the required fifty points for attendance. This means that you can be absent twice without it hurting your course grade.

Since there are two free absences provided for illness and family emergency, the only excused absences will be for university business and hospitalization.

E-MAIL:
All students are required to maintain and access their University of Memphis (@memphis.edu) email account. You will receive all official course correspondence at this email account. Any inability to receive incoming mail in a timely fashion (e.g., not regularly checking your email, having a “full mailbox” condition, etc.) is the student’s responsibility.

Technology Rules: Computers will not be allowed in class as the temptation to give in to distractions like Internet and email has proven too great. If you use the eBook, you will need to print the pages or slides prior to class. The printed slides are the best means for taking notes!
Cell phones will not be allowed in class. Should I see you using a cell phone (texting, talking, playing with it...), you will lose the attendance points for that day and your cell phone will be confiscated until the end of class!

Students will LOSE the attendance points for the day if they disrupt the class in any way, such as talking excessively, using cellphones, or other similar distracting behavior. It is my responsibility to other students and to the university to create an environment conducive to learning. Your disruption of that environment will result in a loss of points and could lead to expulsion from the course.

Instructional Assistance:
- Tutoring is offered free on the second floor of the Fogelman Business building in the ESP Business Learning Center, room 256. Hours are posted on the door.
- Should you get stuck on a homework problem, feel free to email me so I can offer assistance. I am here to help you succeed!

Adding / Dropping:
If you have questions about adding or dropping classes, please refer to this page on the Registrar’s website (opens in new window).

Academic Integrity:
The University of Memphis has clear codes regarding cheating and classroom misconduct; you may refer to the Student Handbook section on academic misconduct for a discussion of these codes. Note that using a “Solutions Manual” is considered cheating. Should your professor have evidence that using a “Solutions Manual” has occurred, he/she may take steps as described on the campus’ Office of Student Conduct website (opens in new window). If you have any questions about academic integrity or plagiarism, you are strongly encouraged to review the Fogelman College’s Website on Academic Integrity (opens in new window).

Participation:
To be successful in this course as a student, you must stay active and involved throughout the entire semester. Students are expected to participate in all interactive aspects of the course. You should also regularly communicate with the instructor as part of your overall learning experience, check into the course frequently for announcements (usually on the course home page), and actively participate in threaded discussion events (both formal and informal).

Classroom or Behavior:
All participants in the course should be considerate of the other course participants and treat them (as well as their opinions) with respect. The class will operate under the assumption that any and all feedback offered is positive in nature and that the intentions of the person(s) providing feedback are strictly honorable. Insensitivity in this area will not be tolerated. If you have any questions about online communication, you should review the Fogelman College's Netiquette website (opens in new window).

Late Assignments:
Assignments and projects may be submitted anytime up to and including the date due. Review all information in this syllabus for all due dates for formally assessed work. If your work is not submitted on time, it will not be accepted late.
Reporting Illness or Absence:
Due dates and deadlines have been established for each graded assignment, and deadlines are taken very seriously. Please do not wait until the last day to submit assignments or to take quizzes and exams. If an emergency should arise, it is the student’s responsibility to contact the instructor prior to the deadline to discuss the matter. A deadline extension will be considered only if both of the following conditions are met: (1) Extreme emergency and (2) Instructor contacted prior to the due date.

Inclement Weather:
In the event that inclement weather requires the cancellation of classes at The University of Memphis, local radio and television media will be immediately notified. Additionally, The University of Memphis has established an Inclement Weather Hotline at 901---678---0888 as well as TigerText (opens in new window), an emergency alert text messaging service to students, faculty and staff. This optional service is used in the event of an on---campus emergency, an unscheduled university closing, or a delay or cancellation of classes due to, for instance, inclement weather.

Syllabus Changes:
The instructor reserves the right to make changes as necessary to this syllabus. If changes are necessitated during the term of the course, the instructor will immediately notify students of such changes both by individual email communication and posting both notification and nature of change(s) on the course bulletin board.

Student Services
Please access the FCBE Student Services (opens in new window) page for information about:
- Students with Disabilities
- Tutoring and other Academic Assistance
- Advising Services for Fogelman Students
- Technical Assistance

Final notes:
- September 10, 2017 – Last day to drop with no grade
- October 20, 2017 – Last day to drop with a grade of “W”
- December 6, 2017 – Last day of classes

The Class Schedule of Semester Activities is provided in eConnect as a separate document.

The class schedule may have to be modified if campus is closed for snow days.