



Acc233 4 Credits

Online – Fall 2017

Arthur J. Braza

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Office Hours: See last 2 pages of this syllabus

**Prerequisite:**

Prerequisite: ACC\* K118.

**Course Description:**

This course is a study of the application of accounting principles and procedures relevant to a manufacturing business. The emphasis of the course will be directed in cost accumulation systems, cost-volume- profit analysis, budgeting & control and performance evaluation.

**Required Materials:**

Fundamentals of Cost Accounting: 5th Edition. Lanen, Anderson & Maher, McGraw-Hill, 2016

ISBN: 9781259911668

Homework Manager Connect Code

Homework Manager Site: <http://connect.mheducation.com/class/a-braza-cost-fall-2017>

Calculator

**Educational Objectives:**

The objectives are to provide the student with the analytical and quantitative skills necessary for making sound business decisions and to introduce students to the managerial applications of accounting information.

**Grading and Classroom Policies:**

The grading policy is as stated in the Manual of Policy and Procedures on Grades and Quality Points.

Point/Grade Distribution is as follows:

A	94-100	C+	77-79
A-	90-93	C	73-76
B+	87-89	C-	70-72
B	83-86	D+	67-69
B-	80-82	D	63-66

### **Grading and Classroom Policies:**

There are four semester exams in addition the average of the homework assignments are counted as a semester exam. If a semester exam is missed it is a zero. I will drop the lowest semester exam grade (Exam 1, 2, 3, 4 or Homework Average).

### **Homework Manager:**

I do not accept homework by email for credit.

The website address for homework submission is on your course homepage and this syllabus. You will have until the end of the semester to complete the assignments (**December 15**). I strongly urge you not to wait until the end of the semester to do them but to keep up each week. You will have an unlimited number of submissions for each assignment. I average only the highest grade for all submissions for each assignment. This approach allows you to practice and get a good grade on the assignments. The average of the assignments will count as one semester exam.

### **Attendance Policy:**

***Participation in chat rooms is optional. I provide the chat sessions to allow you to ask questions in real time. You may always email your questions to [art@abraza.com](mailto:art@abraza.com)***

### **Withdrawal Policy:**

A student who finds it necessary to discontinue a course must complete a "Withdrawal Request Form" in the Registrar's office. Students who do not withdraw, but stop attending will be assigned an "F" signifying a failing grade. Eligibility for a refund of tuition is based upon the date of withdrawal when received by the Registrar.

### **Disabilities Statement:**

If you are a student with a disability and believe you need accommodations for this class, it is your responsibility to contact the Disabilities Counseling Services. To avoid any delay in the receipt of accommodations, you should contact the counselor as soon as possible. Please note that I cannot provide accommodations based upon disability until I have received an accommodation letter from the Disabilities Counselor.

### **Academic Integrity:**

Any student who cheats on an exam will receive a grade of ZERO for the exam. Any subsequent cheating will result in a ZERO for the course and possible suspension from the College.

### **Digication:**

All students are required to maintain an online learning portfolio in Digication that uses the college template.

## **Course Content:**

Chapter 1	Cost Accounting; Information for Decision Making
Chapter 2	Cost Concepts and Behavior
Chapter 3	Fundamentals of Cost-Volume-Profit Analysis
Chapter 4	Fundamentals of Cost Analysis for Decision Making
Chapter 5	Cost Estimation
Chapter 6	Fundamentals of Product and Service Costing
Chapter 7	Job Costing
Chapter 11	Service Department and Joint Cost Allocation

## **Course Outcomes:**

1. Identify and demonstrate knowledge of the basic characteristics of Cost Accounting.
2. Identify and demonstrate knowledge of the features of Cost Accounting.
3. Identify and demonstrate knowledge of Job costing.
4. Identify and demonstrate knowledge of variable and fixed costs.
5. Identify and demonstrate knowledge of CVP analysis.
6. Identify and demonstrate knowledge of Contribution margin.
7. Identify and demonstrate knowledge of break-even point.
8. Identify and demonstrate knowledge of margin of safety and sales target calculations.
9. Identify and demonstrate knowledge of budgetary planning, control and responsibility centers.
10. Identify and demonstrate knowledge of relevant costs.

**Statement of Policy for Public Act No. 14-11: An Act Concerning Sexual Assault, Stalking and Intimate Partner Violence on Campus:**

“The Board of Regents for Higher Education (BOR) in conjunction with the Connecticut State Colleges and Universities (CSCU) is committed to insuring that each member of every BOR governed college and university community has the opportunity to participate fully in the process of education free from acts of sexual misconduct, intimate partner violence and stalking. It is the intent of the BOR and each of its colleges or universities to provide safety, privacy and support to victims of sexual misconduct and intimate partner violence.”

**UNITED STATES DEPARTMENT OF EDUCATION AND OFFICE OF CIVIL RIGHTS TITLE IX STATEMENT OF POLICY:**

“Title IX of the Education Amendments of 1972 (Title IX) prohibits discrimination based on sex in education programs and activities in federally funded schools at all levels. If any part of a school district or college receives any Federal funds for any purpose, all of the operations of the district or college are covered by Title IX. Title IX protects students, employees, applicants for admission and employment, and other persons from all forms of sex discrimination, including discrimination based on gender identity or failure to conform to stereotypical notions of masculinity or femininity. All students (as well as other persons) at recipient institutions are protected by Title IX – regardless of their sex, sexual orientation, gender identity, part-or full-time status, disability, race, or national origin-in all aspects of a recipient’s educational programs and activities.”

## Cost Accounting

<u>Week</u>	<u>Reading</u>	<u>Assignments-Red Homework Manager</u>
8/29, 9/5, & 9/12	Chapter 1	1-23, 1-32, 1-33, 1-35, 1-37  1-28 Open until December 15 Homework Manager Online Office Hours 7 to 8 PM – 8/31  Chapter 2 2-27, 2-31, 2-35, 2-45, 2-46, 2-47, 2-49, 2-55 2-28 Open until December 15 Homework Manager Online Office Hours 7:00 to 8:00 PM – 9/11
<b>Exam #1 Chapters 1 &amp; 2 Exam Open from 9/21 to Midnight 9/24</b>		
9/26, 10/3 10/10 & 10/17	Chapter 3	3-25, 3-26, 3-28, 3-30, 3-34, 3-35, 3-39, 3-41, 3-43 3-31 Open until December 15 Homework Manager Online Office Hours 7 to 8 PM – 9/19  Chapter 4 4-35, 4-36, 4-37, 4-41, 4-45, 4-47, 4-48, 4-52 4-46 Open until December 15 Homework Manager Online Office Hours 7:00 to 8:00 PM – 10/4
<b>Exam #2 Chapters 3 &amp; 4, Exam Open from 10/26 to Midnight 10/29</b>		
10/24, 10/31 11/7 & 11/14	Chapter 5	5-28, 5-30, 5-31, 5-32, 5-36, 5-37, 5-52 5-33 Open until December 15 Homework Manager Online Office Hours 7:00 to 8:00 PM – 10/16  Chapter 6 6-40, 6-41, 6-42 6-39 Open until December 15 Homework Manager Online Office Hours 7:00 to 8:00 PM – 11/8
<b>Exam #3 Chapters 5 &amp; 6, Exam Open from 11/16 to Midnight 11/19</b>		
11/21, 11/28, 12/5 12/12	Chapter 7	7-22, 7-27, 7-28, 7-29, 7-51 7-21 Open until December 15 Homework Manager  Chapter 11 11-26, 11-27, 11-29, 11-38, 11-40 11-37 Open until December 15 Homework Manager Online Office Hours 7:00 to 8:00 PM – 12/7
<b>Final Exam Chapters 7 &amp; 11, Exam Open from 12/14 to Midnight 12/17</b>		