

**Syllabus**

**Principles of Cost Accounting  
Accounting 233**

**Three Rivers Community College  
Room D226  
Norwich, Connecticut**

**Richard J. Pascal  
[rpascal@bjplawyers.com](mailto:rpascal@bjplawyers.com)  
(860) 889-3855**

**Spring 2012 - Thursdays**

Course Title: Principles of Cost Accounting  
Course Number: Accounting 233  
Credits: Four semester hours  
Prerequisite: Accounting 112

### Course Description

A study of the application of accounting principles and procedures to the cost control function. Emphasis is placed on managerial analysis and control, job order costing and process costing.

### Learning Outcomes:

To identify and demonstrate knowledge of the following:

1. the basic characteristics and features of cost accounting
2. Job costing and Process costing
3. variable and fixed costs
4. CVP analysis
5. contribution margin
6. breakeven point
7. margin of safety and target calculations
8. budgetary planning, control and responsibility centers, and
9. which are the costs relevant to decision-making.

### Course Materials Required:

Lanen, Anderson & Maher, Fundamentals of Cost Accounting, 3rd Edition, custom edition for Three Rivers Community College, and registration with McGraw-Hill Connect.

### Attendance Policy

Students are expected to attend all class meetings. In the event you must miss a class, it is your responsibility to stay informed of all assignments. The course covers material difficult and comprehensive enough, and moves sufficiently fast, that missing classes will very likely reduce your level of understanding and thus test performance.

### Grading, Assignments and Examinations

All homework problems are considered required and are, in fact, critical to understanding the material. Homework problems, however, will not be handed in.

During the semester, three regular examinations will be given. These will account for 90% of the student's grade for the course. The remaining 10% will be based on homework, class participation and attendance, including particularly the homework on the McGraw Hill Connect platform. There will be opportunities for extra credit work.

The chapters we will discuss, and what each examination will cover, are:

First Exam: Chapters 2 + 3

Second Exam: Chapters 4 + 5

Third Exam: Chapters 6, 7 + 11

Exams are both multiple choice and responses to short answer questions. They are closed book.

Students who miss any one exam or who score lower than they would like on a regular examination can take the otherwise optional, cumulative final examination on the last class night, which will substitute for that one exam. This examination is comprised of all multiple choice questions and is closed book.

#### Course Grades:

Course averages earned translate to course grades as follows:

A	93-100	C+	77-79	I	Incomplete
A-	90-92	C	73-76	F	No credit (62 and below)
B+	87-89	C-	70-72	P	Pass
B	83-86	D+	67-69	W	Withdrawn
B-	80-82	D	63-66	AU	Audit

#### Course Withdrawal Policy:

Students may withdraw until May 7. Further information is available from the Registrar.

#### Disabilities and Learning Differences Statement:

If you are a student with any disability or learning difference and believe that you will need some accommodation(s) for this class, please let me know. I am committed to helping you achieve an equal opportunity to learn the material. It is your responsibility, however, to contact the Advising and Counseling Center at 383-5217. To avoid any delay in getting the accommodation(s) you need, you should contact the counseling office as soon as possible. Please note that your instructor may not be able to provide the requested accommodation(s) until he has received a letter from the Advising and Counseling Center office.

## Academic Integrity Policy Statement

Academic integrity is essential to a useful education. Failure to act with academic integrity severely limits a person's ability to succeed in the classroom and beyond. Furthermore, academic dishonesty erodes the legitimacy of every degree awarded by the College. In this class and in the course of your academic career, present only your own best work, clearly document the sources of the material you use from others, and act at all times with honor.

### Initial Course Plan:

<u>Class</u>	<u>Date</u>	<u>Subject Matter</u>
1	1/19	Course overview; Introduce Ch. 1 and 2
2	1/26	Ch. 2; E 2-19, 21, 23, 24, 28
-	2/2	no class
3	2/9	E 2-27, 31, 33; Ch. 3; E 3-19, 20, 21, 22
4	2/16	E 2-38, 39; E 3-24, 26, 27, 30; Review
5	2/23	Exam, Ch. 2 and 3
6	3/1	Return exam; Ch. 4; E 4-32, 33, 34, 40, 41; Introduce Ch. 5
7	3/8	4-43, 44; Ch. 5; E 5-23, 24, 25, 26, 27
8	3/15	E 4-54, 5-39, 41, 42; Review
-	3/22	no class
9	3/29	Exam, Ch. 4 and 5
10	4/5	Return exam; Ch. 6; E 6-19, 20, 21, 24, 28
11	4/12	E 6- 30, 31; Ch. 7; 7-17, 18, 20, 22, 23, 24
12	4/19	E 7-29, 33; Introduce Ch. 11
13	4/26	E 11-22, 24, 33, 34, 54; Review
14	5/3	Exam, Ch. 6, 7 and 11
15	5/10	Optional, cumulative final examination