



Acc233 4 Credits

Online – Fall 2010

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Prerequisite:

Prerequisite: ACC* K111 with a "C" grade or better or successful completion of ACC* K112.

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: 3rd Edition. Lanen, Anderson & Maher, McGraw-Hill, 2011

Homework Manager Code

Homework Manager Site: http://connect.mcgraw-hill.com/class/a_braza_acc233_fall_2010_online

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 (optional). 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:

The website address is on your course homepage. You will have until the end of the semester to complete the assignments. 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. 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. Please note that homework assignments will NOT be accepted through email.

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 abraza@cox.net

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 at 383-5240. 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.

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

Cost Accounting

<u>Week</u>	<u>Reading</u>	<u>Exercises & Problems</u>
8/30	Chapter 1	1-15,1-23,1-24,1-25
		1-18 Open until December 10, 2010 Homework Manager
9/1	Office hours 7 to 8 PM	
9/7	Chapter 2	2-19, 2-23, 2-27, 2-35, 2-39, 2-44
		2-21 Open until December 10, 2010 Homework Manager
9/9	Office hours 7 to 8 PM	
9/22	Office hours 7 to 8 PM	
	Exam #1 Chapters 1 & 2 Exam Open from 9/30 to 10/3	
10/4	Chapter 3	3-24, 3-26, 3-28, 3-30, 3-33, 3-36, 3-48, 3-50
		3-27 Open until December 10, 2010 Homework Manager
10/5	Office Hours 7 to 8 PM	
10/20	Office hours 7 to 8 PM	
10/18	Chapter 4	4-31, 4-32, 4-33, 4-37, 4-40, 4-42, 4-43
		4-41 Open until December 10, 2010 Homework Manager
10/25	Chapter 5	5-23, 5-24, 5-25, 5-29, 5-30, 5-41
		5-26 Open until December 10, 2010 Homework Manager
	Exam #2 Chapters 3 & 4, Exam Open from 10/28 to 10/31	
11/9	Office hours 7 to 8 PM	
11/17	Office hours 7 to 8 PM	
11/8	Chapter 6	6-32, 6-33, 6-34
		6-31 Open until December 10, 2010 Homework Manager
	Exam #3 Chapters 5 & 6, Exam Open from 11/18 to 11/21	

11/29	Chapter 7	7-18, 7-22, 7-23, 7-27, 7-43
	7-17 Open until December 10, 2010 Homework Manager	
12/6	Chapter 11	11-23, 11-25, 11-27, 11-33, 11-38
12/6	Office hours 7 to 8 PM	
12/13	Final Exam Chapters 7 & 11, Exam Open from 12/13 to 12/16	