



Acc233 4 Credits

Online – Fall 2009

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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: 2nd Edition. Lanen, Anderson & Maher, McGraw-Hill, 2008

Homework Manager Code

Homework Manager Site: <http://mh9.brownstone.net/classes/acc233-f2009/>

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 three semester exams and a **MANDATORY** final exam in addition the average of the homework assignments is counted as a semester exam. If a semester exam is missed it is a zero. The final exam is **MANDATORY** and cannot be missed nor dropped. I will drop the lowest semester exam grade (Exam 1, 2, 3 or Homework Average) but not the final exam.

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.

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
Chapter 13	Planning and Budgeting

Cost Accounting

<u>Week</u>	<u>Reading</u>	<u>Exercises & Problems</u>
9/1	Chapter 1	1-13, 1-20, 1-21, 1-23 1-16 Open until December 13, 2009 Homework Manager
9/1	Office hours 7 to 8 PM	
9/8	Chapter 2	2-17, 2-21, 2-24, 2-31, 2-35, 2-40 2-19 Open until December 13, 2009 Homework Manager
9/9	Office hours 7 to 8 PM	
9/22	Chapter 6	6-31, 6-32, 6-33 6-30 Open until December 13, 2009 Homework Manager
9/24	Office hours 7 to 8 PM	
Exam #1 Chapters 1, 2 & 6 Exam Open from 10/1 to 10/4		
10/1	Chapter 7	7-17, 7-19, 7-20, 7-22, 7-36 7-16 Open until December 13, 2009 Homework Manager
10/5	Office Hours 7 to 8 PM	
10/20	Office hours 7 to 8 PM	
10/27	Chapter 5	5-22, 5-23, 5-24, 5-28, 5-29, 5-39 5-25 Open until December 13, 2009 Homework Manager
Exam #2 Chapters 7 & 5, Exam Open from 10/29 to 11/1		
11/3	Chapter 3	3-21, 3-23, 3-25, 3-27, 3-30, 3-32, 3-41, 3-43 3-22 Open until December 13, 2009 Homework Manager
11/10	Chapter 4	4-28, 4-29, 4-30, 4-32, 4-34, 4-36, 4-37 4-35 Open until December 13, 2009 Homework Manager
11/9	Office hours 7 to 8 PM	
11/18	Office hours 7 to 8 PM	

Exam #3 Chapters 3 & 4, Exam Open from 11/19 to 11/22

12/1 Chapter 11 11-22, 11-24, 11-26, 11-30, 11-35
11-21 Open until December 13, 2009 Homework Manager

12/8 Office hours 7 to 8 PM

12/8 Chapter 13 13-20, 13-22, 13-23, 13-24, 13-25, 13-27
13-21 Open until December 13, 2009 Homework Manager

12/12 Final Exam Chapters 11 & 13, Exam Open from 12/12 to 12/15