

ACCT 3210/3213 – Fall 2014

COST ACCOUNTING

Professor: Dr. Brian Vansant, Ph.D.

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Office Hours: Thursdays – 1:30pm to 3:00pm, or by appointment (my office is Lowder 343)

TA Office Hours: Mondays 2:00pm to 3:30pm, Wednesdays 9:00am to 10:30am (located in Lowder 302)

Required Text

Managerial Accounting, 14th edition, Garrison, Noreen, and Brewer (2010). ISBN: 978-0-07-811100-6

Canvas Site

This syllabus, class schedule, and any changes to them will be posted on Canvas. Other course materials (e.g., PowerPoint slides, homework solutions, etc.) will also be posted to Canvas periodically throughout the semester. Announcements regarding important changes to the schedule and other time sensitive information will be communicated by me via the “Announcement” function. Please check the Canvas page for this course routinely. Also, your exam and grades will be posted under the Grades option in Canvas and only you will have access to your grades.

Class Preparation & Outside of Class Work/Study

Chapters from the text are assigned in the attached course schedule. Always carefully read the chapter ahead of time and be prepared to complete the assignments during class on the day the material has been assigned. A large part of this course is taught through working exercises and problems. I have listed exercises and problems for each chapter that I recommend you work at home. I suggest you work each of the suggested exercises and problems prior to the second day we are covering each chapter. I will work some of these problems during class and will post solutions for all of exercises and problems on the course Canvas site under the “Admin/Misc” tab.

Examinations

Please bring a green scantron, #2 pencil, calculator (a TI-1706 or similar basic calculator), and your student ID to each exam. Each exam will consist of a combination of multiple choice questions and short-answer problems. All make-up exams are administrated by the School of Accountancy at specific times and days (usually on Friday afternoons). In order to take a make-up exam, you must provide me with documentation for an excused absence as soon as physically and logistically possible. Acceptable excused absences are listed in the Auburn University [Student Policy eHandbook](#). Students without a documented excused absence will receive a grade of zero on the missed exam.

Budgeting Project

You will be required to complete a budgeting project during the second half of the semester. The purpose of this project is to give you a chance to understand the intricacies of the budgeting process in a more comprehensive and practical setting. Note that this is an individual project and, therefore, there is to be no communication regarding the project with other students that are presently taking, or have previously taken, my ACCT3210 course.

Grading

Your grade in this course will consist of four scheduled examinations.

Course grades are determined using the 90% = A, 80% = B, etc. scale, based on the following points:

Exam #1	100
Exam #2	100
Exam #3	100
Budgeting Project	40
Final Exam (comprehensive)	100
Total Course Points	440

Attendance & Professionalism

Your timely attendance and active participation in this class are expected and essential to your learning. As such, I take attendance for each scheduled class. While class attendance is not directly included in the calculation of your course grade, it is my experience that students who regularly attend my class are more likely to perform well on exams and, most importantly, leave the course feeling they have obtained useful knowledge for their future careers.

School of Accountancy Academic Honesty Policy

We, the School of Accountancy (SOA) faculty, believe in the honesty and integrity of our students. Experience has taught us that many academic honesty issues arise from the lack of clear guidance and communication. The SOA Academic Honesty Policy was implemented to improve guidance and communication related to academic honesty. In addition to this policy, your professor will provide additional clarity as it relates to course-specific academic honesty issues.

General:All portions of the Auburn University student Academic Honesty Code (Title XII) found in the *Student Policy eHandbook* will apply to this class. The Academic Honesty Code can be accessed at: <https://sites.auburn.edu/admin/universitypolicies/Policies/AcademicHonestyCode.pdf>. All academic honesty violations will be reported to the Auburn University Academic Honesty Committee.

Exams:No part of any exam from any accounting course (past and present) at Auburn University may be possessed, reproduced, stored in a retrieval system, used in a spreadsheet, or transmitted in any form or by any means—electronic, mechanical, photocopying, recording, or otherwise—without the written permission of the course professor from which the exam originated. Violation of this policy will be considered a violation of the Academic Honesty Code.

Collaboration:Many courses within the School of Accountancy require completion of projects, cases, exercises, and/or other assignments outside of the classroom environment. The professor may require that these assignments be completed individually or within a group setting. Each student (and group) should understand and abide by the collaboration guidelines for *each assignment* in order to avoid violating the Academic Honesty Code.

The acceptable level of collaboration may vary greatly from assignment to assignment, course to course, and from professor to professor. It is the professor's responsibility to notify students to what extent collaboration is allowed. **Absent written notification from the professor you should assume that collaboration of any sort is NOT permitted.** Collaboration includes a number of activities, such as working together to complete an assignment, discussing an assignment before it has been completed, and discussing an assignment after it has been completed but before it has been turned in. Make sure that you understand the degree of collaboration allowed by the professor. If you are not sure, ask the professor.

Knowledge of Violations:Students who have knowledge of other students who are in violation of this policy in any accounting course have an obligation inform the professor or the School of Accountancy. Failure to do so will be considered a violation of the Academic Honesty Code.¹

Disability Accommodations

Students who need special accommodations in class, as provided for by the American Disabilities Act, should arrange a confidential meeting with the instructor during office hours the first week of classes - or as soon as possible if accommodations are needed immediately. You must bring a copy of your Accommodation Memo and an Instructor Verification Form to the meeting. If you do not have these forms but need accommodations, make an appointment with The Program for Students with Disabilities, 1244 Haley Center, 844.2096.

Disclaimer

I reserve the right to change deadlines, the course schedule, and classroom procedures and policies if circumstances dictate. Any changes will be announced in class.

¹ For example, if you receive an email with an attachment that is a copy of a prior exam and do not inform the School of Accountancy (or your professor), you are in violation of the Academic Honesty Code (even if you did not ask for the email to be sent, and had no knowledge of the document being created).

ACCT3210/3213 – Fall 2014 Schedule

Date	Chapter	Topics	Recommended Homework*	
			Exercises	Problems
Aug/19		Intro to Course		
Aug/21	2	Cost Concepts & Behavior (Skip appendices)	1-5,6,8,11-13	14,16-18,21,22-24
Aug/26	2	Cost Concepts & Behavior		
Aug/28	3	Job-Order Costing	2-13,17,20	21,25
Sept/2	3	Job-Order Costing		
Sept/4	4	Process Costing (Skip appendix 4A)	1-4,6,8,10-12	13,16, Appendix B 1-4
Sept/9	4	Process Costing		
Sept/11	EXAM 1	<i>Covering Chapters 2,3, & 4</i>		
Sept/16	5	Cost Volume Profit Analysis	All exercises	20-25,29
Sept/18	5	Cost Volume Profit Analysis		
Sept/23	6	Variable Costing & Segment Reporting	1-4,6-8,11-13	17,18
Sept/25	6	Variable Costing & Segment Reporting		
Sept/30	7	Activity Based Costing	2-9, 11, 12	17, 20
Oct/2	7	Activity Based Costing		
Oct/7	EXAM 2	<i>Covering Chapters 5, 6, & 7</i>		
Oct/9	8	Profit Planning	1-7,10-14	16-18,20,21
Oct/14	8	Profit Planning		
Oct/16		Assignment of Budgeting Project		
Oct/21	9	Flexible Budgets	1-3,8,-11	
Oct/23	10	Variance Analysis (Skip Appendix 10A&10B)	1,2,3,4,5,6,7,8	9-11,13,14
Oct/28	10	Variance Analysis		
Oct/30		Budgeting Project In-class Workday and Q&A		
Nov/4	EXAM 3	<i>Covering Chapters 8, 9, & 10</i>		
Nov/6	11	Decentralized Organizations	1,2,5-10,12	14,18, Appendix A-1-5
Nov/11	11	Decentralized Organizations		
Nov/13		Budgeting Project Due / Debriefing		
Nov/18	12	Relevant Costs & Decision Making	1-8, 10, 12, 14, 16	18, 21-23, 26
Nov/20	12	Relevant Costs & Decision Making		
Dec/2		Course wrap-up and Final Exam review		
Dec/4		Guest Speaker		