MISSION STATEMENT: The School of Business prepares a diverse student body for successful careers by offering high-quality professional business programs in a student-centered learning environment. As a teaching institution enriched by management practice-related and pedagogical scholarship and service, the School primarily serves undergraduate students while offering strategically-focused graduate programs.

COURSE NUMBER AND TITLE: AC 333A – Cost Accounting
CLASS MEETING TIME: 10:00 MWF (Cremer Hall 316)
PREREQUISITES: AC 233, MA 110, and Junior Standing
INSTRUCTOR: Dr. Danny Kennett
OFFICE: Cremer Hall 114
OFFICE HOURS: 11:00 - 11:50 and 1:00 - 1:50 MW; 10:00 - 10:50 T; and by appointment for unique circumstances
TELEPHONE NUMBER: (620) 341 – 5088
E-MAIL ADDRESS: dkennett@emporia.edu

SUPPLEMENTAL MATERIALS: None

COURSE DESCRIPTION: This course provides an analysis of cost accounting principles and procedures. Topics include: terminology, cost accumulation systems, cost allocation, budgeting and cost-volume-profit analysis.

COURSE OBJECTIVES:
To understand the major objectives of a cost management information system:
1. Providing information for costing out services, products, and other objects of interest to management using both traditional and contemporary approaches.
2. Providing information for decision-making by management.
3. Providing information for use by management in planning and control.

COURSE EVALUATION PROCESS:
<table>
<thead>
<tr>
<th>Points Grade</th>
<th>Of Total Points</th>
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<tbody>
<tr>
<td>Four exams (@ 100 points each)</td>
<td>400 A 90% – 100%</td>
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<tr>
<td>Ethics question</td>
<td>10 B 80% – LT 90%</td>
</tr>
<tr>
<td>Informal assignments</td>
<td>20 C 70% – LT 80%</td>
</tr>
<tr>
<td>Formal assignments</td>
<td>20 D 60% - LT 70%</td>
</tr>
<tr>
<td>Total</td>
<td>450 F LT 60%</td>
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</tbody>
</table>

I reserve the right to add, delete, or change items included in the grade for the course and to modify points allocated to the items.

As a matter of policy, the School of Business does not use +/- grading.

EXAMS:
Exams will include objective questions and questions requiring written answers for calculations and/or journal entries. Exams may also include very short-answer questions requiring a sentence(s) or phrase(s). Each exam is timed and the time limit will be strictly enforced. Failure to adhere to the time limit will result in a penalty of 10 to 20 points.
Only AIS or preapproved calculators may be used for the exams. Any device capable of more than addition, subtraction, multiplication, division, and memory of numbers is prohibited. All such devices must be turned off and

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stored securely out of sight.
Exam 4 will be given during the final exam period as scheduled by the University.

MAKE-UP EXAM PROCEDURES:
Students who miss an exam(s) due to University, School, or Departmental responsibilities or obligations may make-up the related exam(s) if I am notified in advance and the reason is verified. I will allow a make-up exam(s) for other reasons if: (1) I am notified in advance, (2) the reason for missing the exam is beyond the student’s control, and (3) the reason for the absence is verified by an independent third party. Friends, parents, spouses, and other relatives are not independent third parties. It is the student’s responsibility to notify me and provide verifiable evidence. Otherwise, a comprehensive exam will be given for the missed exam(s) during the second hour of the final exam period.

INFORMAL ASSIGNMENTS:
Informal assignments will include chapter reading assignments and may include other assignments. Unless specifically stated otherwise, informal assignments will only be accepted at the beginning of the designated class period. They will be evaluated on the basis of acceptable or unacceptable performance. Points will not be assigned to each informal assignment; however, after one grace "unacceptable" assignment, five (5) points will be deducted for each subsequent "unacceptable" assignment. An informal assignment that is not submitted timely, without a valid and verified absence, will be "unacceptable.” The total maximum deduction for informal assignments is 20 points.

FORMAL ASSIGNMENTS:
Points will be assigned to each formal assignment. They will be evaluated on the basis of adherence to instructions, completeness, accuracy, and professional appearance. Formal assignments will not be accepted late without a valid and verified reason.

CLASSROOM CONTENT AND ANNOUNCEMENTS:
Each student is solely responsible for classroom content (demonstrations, discussion, unannounced quizzes, etc.) and any announcements (quizzes, exams, assignments, etc.) during class. I do not have an obligation or responsibility to provide classroom content or notifications by any other means.

BLACKBOARD:
Blackboard may be used to post and submit assignments, post check figures and other paper-conserving purposes.

EXTRA CREDIT AND BONUS WORK:
None.

WITHDRAWAL POLICY:
The option of the instructor to initiate student withdrawal for excessive student absences does not apply to this course. Students who decide to withdraw and receive an automatic “W” must complete the formal withdrawal procedure by Wednesday, October 24, 2012. After that date, a student may not withdraw from the class nor may the instructor assign a “W”.

INCOMPLETE:
A student may receive an “incomplete” for the course only if he/she is unable to complete the course for a reason(s) beyond his/her control. It is the student’s responsibility to contact me regarding an incomplete and provide verifiable evidence.

ACADEMIC DISHONESTY:
At Emporia State University, academic dishonesty is a basis for disciplinary action. Academic dishonesty includes but is not limited to activities such as cheating and plagiarism (presenting as one’s own the intellectual or creative accomplishments of another without giving credit to the source or sources). The faculty member in whose course or under whose tutelage an act of academic dishonesty occurs has the option of failing the student for the academic hours in question and may refer the case to other academic personnel for further action. Emporia State University may impose penalties for academic dishonesty up to and including expulsion from the University. Cheating and
plagiarism will not be tolerated. You are encouraged to share your knowledge and experience with your fellow students; however, the final product of exams and assignments and problems are meant to be individual efforts and those that are not may be punished by failure for an exam (score of zero), a maximum deduction of 25 points for any assignment, and referral to the appropriate University offices.

**DISABLED STUDENT POLICY:**
Please contact the instructor immediately if (1) you have or think you have a disability or medical condition which may affect your performance, attendance, or grades in this class and for which you wish to discuss accommodations of class related activities or schedules, (2) you may require medical attention during class, or (3) you may need special emergency evacuation preparations or procedures. Emporia State University will make reasonable accommodations for persons with documented disabilities. Students need to contact the Director of Disability Services and the instructor as early in the semester as possible to ensure that classroom and academic accommodations are implemented in a timely fashion. All communication between students, the Office of Disability Services, and the instructor will be strictly confidential. Contact the Office of Disability Services and Non-Traditional Student Programs at Room 211 South Morse Hall, 620/241-6637 Voice, 620/341-6646 TTY, or via e-mail disabser@emporia.edu. Accommodations are provided on an individualized, as-needed basis after needs and circumstances have been evaluated.

**COURSE TOPICS:**

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Topic</th>
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<tbody>
<tr>
<td>2</td>
<td>Cost Terms and Purposes</td>
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<tr>
<td>3</td>
<td>Cost-Volume-Profit Analysis</td>
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<tr>
<td>4</td>
<td>Job Costing</td>
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<td>Exam 1</td>
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<td>5</td>
<td>Activity-Based Costing and Activity-Based Management</td>
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<td>6</td>
<td>Master Budget and Responsibility Accounting</td>
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<td>7</td>
<td>Flexible Budgets, Direct-Cost Variances, and Management Control</td>
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<td>Exam 2</td>
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<tr>
<td>8</td>
<td>Flexible Budgets, Overhead Cost Variances, and Management Control</td>
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<td>17</td>
<td>Process Costing</td>
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<td>Exam 3</td>
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<td>9</td>
<td>Inventory Costing and Capacity Analysis</td>
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<td>10</td>
<td>Determining How Costs Behave</td>
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<td>11</td>
<td>Decision Making and Relevant Information</td>
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<td>Exam 4</td>
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Chapters may be added or deleted and the sequence may be revised.