TEXAS A&M UNIVERSITY-CORPUS CHRISTI
College of Business
COST ACCOUNTING
ACCT 3314 Section W01 Summer 2018

Professor: Dr. David (Daqun) Zhang Office: OCNR 346
E-mail: david.zhang@tamucc.edu Office Phone: (361) 825-2271

Office Hours
Tuesday and Wednesday, 1:00pm-5:00pm, through Blackboard and WebEX. Many problems can be solved quickly via Blackboard discussion forums and email. I usually check my email more than once a day and will respond to your emails as soon as possible.

Course Prerequisite
ACCT2301, ACCT2302, (MISY2305 recommended) and Junior standing or above

Course Description
A study of procedures and concepts in allocating the costs of firm inputs to outputs; determination and use of standard costs in the control function; profit planning and control techniques used in management decision making.

Course Objectives
By the end of this course, the students will be able to:

1) describe, use, and compare different costing methods (including variable costing and functional costing) and the different costing systems (including job costing, process costing, and activity-based costing)
2) describe and use the concepts and procedures used in allocating the costs of firm inputs to outputs
3) discuss and use cost information in profit planning and budgeting
4) discuss and use standard costing in performance evaluation
5) discuss and use cost information in solving decision problems
6) develop an awareness of the ethical implications of cost information
7) develop an understanding of the behavioral implications of cost information

Major Field Test
The Major Field Test (MFT) is required for all students pursuing the Bachelor of Business Administration degree and will be administered in the MGMT 4388 (Administrative Policy and Strategy) course. To prepare for this test, business majors are advised to retain their class notes, textbooks and other relevant materials from this class and the other business core courses and to
fine-tune their readiness for the MFT by completing the online MFT review available through the COB website at www.cob.tamu.edu.

As an integral part of the College of Business’ Assurance of Learning program, the MFT is a nationally-normed, standardized multiple-choice test developed by the Educational Testing Service and administered to senior-level business students at many AACSB International accredited institutions in the United States. It is designed to measure students’ academic achievement through demonstration of their basic knowledge and understanding of key concepts, theories, and analytical methods in the functional areas of business. This test covers the areas of accounting, economics, finance, international issues, legal and social environment of business, management, marketing, quantitative business analysis, and information systems.

**Required Materials for Course**


Student Options for Purchasing CHOICES:

1. Bookstore: You can purchase your package in the bookstore, which includes the print book and the Connect access code (you will need the Connect code to access the online study modules, and homework).
2. Online: All DIGITAL. You can purchase Connect (no print book, eBook and access to all the Connect/LearnSmart content) by following the registration instructions below.

Connect Registration Instructions for the options listed above:

1. Go to your instructor’s Connect url link: TBD
2. Enter your school e-mail address to join this class
3. Click on “BEGIN”
4. Enter your Connect Registration access code (packaged with your text), select “CHECK OUT” to purchase Connect, or you can activate two weeks of courtesy access to Connect if you don’t have an access code.

**Instructional Methodology**

The class is an online class. It consists of instructor explanation via narrated PowerPoint slides and/or WebEx webinars, Blackboard (Bb) discussion forums, online homework and exams. Only PC applications are supported (no Mac support available).

**Websites Used**

- Blackboard: [https://bb9.tamu.edu/](https://bb9.tamu.edu/)
- McGraw-Hill Connect: [https://connect.mheducation.com](https://connect.mheducation.com)

**Electronic Device Usage**

Computers or tablets are required to complete the course.
Performance Evaluation and Grading

Your course grade is determined by the number of points you have accumulated at the end of the semester. Factors contributing to your grade are as follows:

<table>
<thead>
<tr>
<th>Factor</th>
<th>Points</th>
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<tbody>
<tr>
<td>Connect Homework</td>
<td>100</td>
</tr>
<tr>
<td>Midterm Exams</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100</td>
</tr>
<tr>
<td>Cost Accounting Projects</td>
<td>100</td>
</tr>
<tr>
<td>Total Points Possible</td>
<td>400</td>
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</tbody>
</table>

Final grades will be assigned as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>A</td>
<td>90%-100%</td>
</tr>
<tr>
<td>B</td>
<td>80%-89%</td>
</tr>
<tr>
<td>C</td>
<td>70%-79%</td>
</tr>
<tr>
<td>D</td>
<td>60%-69%</td>
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<tr>
<td>F</td>
<td>Below 60%</td>
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Examinations

There will be two 120-minute online examinations during the semester. Late exams are not acceptable. Make-up exams will be given in extreme circumstances. To qualify for a makeup exam, you must email the professor the day BEFORE the exam with proof that can be validated. Valid reasons include university athletic events and extreme illness for yourself only. Otherwise, you will receive a zero for the exam without a valid reason and valid proof. You can scan or take a picture of doctor’s notes and email them to the professor. If you don’t follow this procedure for your excuse, you will receive a zero for the exam.

Technology Applications

Computer homework problems (Connect Accounting) for each chapter will be assigned and need to be completed by the deadline.

Oral and Written Communication Content

Oral and written communication will be practiced by way of WebEx webinars, Bb Discussion Forum discussions, emails and cost accounting project paper.

Ethical Perspectives

Intra-company ethical relationships discussed in relationship to segment reporting and cost allocations. The Institute of Management Accountants (IMA) Code of Ethics will also be covered.

Global Perspectives

The focus of this course is the United States; however, formal coverage of international topics is included where relevant to manufacturing industries.
Demographic Diversity Perspectives
This course will not specifically address the issue of demographic diversity.

Political, Social, Legal, Regulatory, and Environmental Perspectives
Accounting information is a critical consideration in the allocation of scarce resources within an organization. The influence of these perspectives on accounting information will be examined. Accounting information may, in turn, have an influence on these perspectives and that influence will also be examined.

Attendance Policy
Students are held responsible for class attendance and are advised that excessive absences may adversely affect their grades.

Code of Ethics
This course, and all other courses offered by the College of Business (COB), requires all of its students to abide by the COB Student Code of Ethics (available online at www.cob.tamucc.edu). Provisions and stipulations in the code are applicable to all students taking College of Business courses regardless of whether or not they are pursuing a degree awarded by the COB.

Academic Integrity/Plagiarism
University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, falsification, forgery, complicity or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in an F for the course.

Dropping a Class
I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with me before you decide to drop to be sure it is the best thing to do. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class. TBD is the last day to drop a class with an automatic grade of “W” this term.

Classroom/Professional Behavior
Texas A&M University-Corpus Christi, as an academic community, requires that each individual respect the needs of others to study and learn in a peaceful atmosphere. Under Article III of the student Code of Conduct, classroom behavior that interferes with either (a) the instructor’s ability to conduct the class or (b) the ability of other students to profit from the instructional program may be considered a breach of the peace and is subject to disciplinary sanction outlined in article VII of the Student Code of Conduct. Students engaging in unacceptable behavior may
be instructed to leave the classroom. This prohibition applies to all instructional forums, including classrooms, electronic classrooms, labs, discussion groups, field trips, etc.

**Grade Appeals**
As stated in University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures. These documents are accessible through the University Rules Web site at [http://www.tamucc.edu/provost/university_rules/index.html](http://www.tamucc.edu/provost/university_rules/index.html). For assistance and/or guidance in the grade appeal process, students may contact the Dean’s office in the college in which the course is taught or the Office of the Provost.

**Disabilities Accommodations**
The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please call or visit Disability Services at (361) 825-5816 in Corpus Christi Hall 116.

If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services office for assistance at (361) 825-5816.

**Statement of Academic Continuity**
In the event of an unforeseen adverse event, such as a major hurricane and classes could not be held on the campus of Texas A&M University–Corpus Christi; this course would continue through the use of Blackboard and/or email. In addition, the syllabus and class activities may be modified to allow continuation of the course. Ideally, University facilities (i.e., emails, web sites, and Blackboard) will be operational within two days of the closing of the physical campus. However, students need to make certain that the course instructor has a primary and a secondary means of contacting each student.
### Summary of Topical Coverage:

<table>
<thead>
<tr>
<th>TOPIC</th>
<th>HOURS</th>
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<tbody>
<tr>
<td>Course Introduction</td>
<td>2</td>
</tr>
<tr>
<td>The Accountant's Role in the Organization</td>
<td></td>
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<tr>
<td>Introduction to Cost Terms and Purposes</td>
<td>4</td>
</tr>
<tr>
<td>Cost-Volume Profit Relationships</td>
<td>4</td>
</tr>
<tr>
<td>Costing Systems in the Manufacturing Setting</td>
<td>6</td>
</tr>
<tr>
<td>Master Budget and Responsibility Accounting</td>
<td>4</td>
</tr>
<tr>
<td>Flexible Budgets and Responsibility Accounting</td>
<td>4</td>
</tr>
<tr>
<td>Flexible Budgets, Variances, and Management Control</td>
<td>4</td>
</tr>
<tr>
<td>Income Effects of Alternative Inventory-Costing Methods</td>
<td>4</td>
</tr>
<tr>
<td>Process Costing Systems</td>
<td>4</td>
</tr>
<tr>
<td>Decision Making</td>
<td>4</td>
</tr>
<tr>
<td>Exams</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>45</strong></td>
</tr>
</tbody>
</table>