ACCT 3270 – Cost Accounting
Class Syllabus

Instructor
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Please use the email immediately above; do not email me via Blackboard Vista

PROFESSOR BAKER’S SCHEDULE:
Monday – Thursday:
08:00 am-09:50 am
ACCT 3270.091 (40317) DAL1 252

Required Text
ISBN # 978-0-13-612663-8

Course Description:
Accounting in manufacturing operations; cost concepts and classifications; cost accounting cycle;
accounting for materials, labor and burden; process cost accounting; budgeting; standard costs; cost
reports; direct costing and differential cost analysis.

Course Objectives:
• Basic understanding of the nature, measurement and analysis of accounting data for decision
  making.
• Basic understanding of budgeting and the importance data collection for cost estimation.
• A basic understanding of the applications of cost controls; capital planning and profit analysis.

Learning Objectives
Analytical Skills
Communication Skills

Student Learning Objectives
Understanding and Analyzing Costs
Job and Process Costing
Static and Flexible Budgeting
Cost Allocations
Decision Making with Relevant / Incremental Costs and Revenues
Capital Budgeting

Prerequisites
Students must have completed both ACCT 2010 - Principles of Accounting I and ACCT 2020 -
Principles of Accounting II. It is also important that students have is helpful if students should have a
good basic math skills and good study habits. This class is a difficult class for most students, and
adequate time is needed for study and practice.
Students with Disabilities

UNT seeks to provide appropriate and reasonable accommodations for all individuals who have a recognized disability. The University complies with all applicable federal, state, and local laws, regulations, and guidelines with respect to providing appropriate academic accommodations to afford equal educational opportunity – specifically Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act.

It is the responsibility of the student to register with and provide medical verification of a disability as well as academic schedules to the office of Disability Support Services (DSS) no later than the second week of classes each semester. All reasonable accommodations will be made.

Internet and Email

All students are expected to have access to the Internet and have email addresses in order to contact the instructor and other students. Students MUST be certain that their email address on Blackboard is correct and functional. Data may be sent by your professors via email, and you may miss important information if your email is not set up properly.

The Classroom

A variety of assignments and learning approaches are intended to help you develop an understanding of basic accounting information and its uses. Classes will include lectures, examples, question and answer sessions, demonstration problems, and practice sessions by individuals and in groups. In-class lectures, discussion and practice are prepared with the assumption that you have read the information about the subject for the day and are ready to work on the material. We will cover as much information in class as we can. Students are responsible for all data in the chapters.

Student Responsibility

Your responsibilities are to come to class each day prepared, read all assigned materials and complete the required homework assignments by their assigned due dates. Always be ready to discuss the assigned materials and ask questions to clarify any parts of the material that you do not understand.

You are expected to take the exams on the dates scheduled and abide by academic honesty when you take exams.

Study Time

Undergraduate classes are designed to take three hours OUTSIDE of class for each hour inside of class. Three-hour college classes normally have 45 class hours plus homework and outside work. For most students, this is a class that requires significant outside time. Keeping up with the material covered is critical and will vastly improve your grade. Your learning experience will depend upon your efforts.

Group Studying / Missed Classes

You are strongly encouraged to use group study techniques. Consider working with various members of your class when covering material and preparing for exams. If you have to miss class for any reason, you are responsible to get any missed information from a classmate. Because of the short time for the class and the tenets of fairness, the instructor is unable to give private sessions to individual students.

Additional Help

Some limited additional help may be available from the Accounting Lab. Call (940) 565-3080 to find out the hours for the Accounting Lab. There are also additional resources available on your test at the publisher’s web site:  http://www.mhhe.com/spiceland5e.
WITHDRAWALS
University policy relative to withdrawals will be followed. The drop policies are important to your academic career, and it is your responsibility to discuss the ramifications of dropping a class with your advisor. I do not have sufficient knowledge of your program to advise you of the impact of dropping a class. Be especially cognizant of the last drop day and obtain any appropriate signatures, approvals, etc. in advance of the deadlines. You may obtain information about dropping classes from your academic advisor or the Registrar's office.
July 23rd, 2009 is the last day to drop a course with a grade of W. After this date a grade of WF may be recorded.
August 5th, 2009 is the last day to drop a course with consent of the instructor.
If you have any other questions about these or other important dates go to this weblink: http://www.unt.edu/catalogs/2008-09/calendar.htm

Academic Honesty
All students are expected to be academically honest. Every effort will be made by your instructor and this department to discourage any type of cheating. This includes, but is not limited to, sharing exam questions sharing data with other students about exams; using unauthorized books, notes, or otherwise securing help in a test; printing out and/or copying tests; collaborating, without authority, with another student during an exam or in preparing academic work; signing another student's name on an attendance sheet; or otherwise practicing scholastic dishonesty. Awareness of academic dishonesty by a classmate is considered the equivalent of cheating unless it is reported.

YOUR Grades
You will earn your grades based on the following measures:

<table>
<thead>
<tr>
<th>Exam</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>100</td>
</tr>
<tr>
<td>Exam 2</td>
<td>100</td>
</tr>
<tr>
<td>Exam 3</td>
<td>100</td>
</tr>
<tr>
<td>Exam 4</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100</td>
</tr>
<tr>
<td>Total points possible</td>
<td>500</td>
</tr>
</tbody>
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It is reasonable to expect that A = 90%; B=80%; C= 70%; D=60%; 59% or Less = F. If averages fall below the norm, student grades will be ranked in order from highest to lowest to determine final grades. Curves in the class are not assured.

Missing Classes or Exams
Given the shortness of the time for the class and the opportunity to practice during class, it is very unwise to miss any class periods. There are no makeup exams. If students miss an exam with a documented, acceptable excuse (determined at the discretion of the instructor), the student may use his or her final exam grade as the grade for the missed exam. A second exam missed—with or without an acceptable excuse—will be given the grade of zero.

Returned Exams
With the exception of the final exam, all exams will be graded and returned on the day given. You will turn in your scantrons; I will grade your tests; I will keep the scantrons, return the tests and go over the correct answers. Then I will take up the exams and we will proceed to the next chapter to be covered. You have one week commencing the day of the exam to discuss with me any potential questions in grading. After one week, the test papers are recycled and the grades stand without question.
Week 1:  
Mon: Review Syllabus; Chapter 1 – The Accountant’s Role in the Organization  
Tues: Chapter 2 – An Introduction to Cost Terms and Purposes  
Wed: Chapter 10 – Determining How Costs Behave  
Thurs: Chapter 3 – Cost/Volume/Profit Analysis  

Week 2:  
Mon: **Exam I** over Chapters 1, 2, 10 and 3  
Tues: Review Exam I; Chapter 4 – Job Costing  
Wed: Chapter 17 – Process Costing (Average Method Only)  
Thurs: Chapter 17 – Process Costing  

Week 3:  
Mon: **Exam II** over Chapters 4 and 17  
Tues: Review Exam II; Chapter 6 – Budgeting  
Wed: Chapter 6 – Budgeting  
Thurs: Chapter 7 – Flexible Budgeting and Variances  

Week 4:  
Mon: **Exam III** over Chapters 6 and 7  
Tues: Review Exam III;  
Wed: Chapter 5 – Activity Based Costing  
Thurs: Chapter 9 – Inventory Costing and Capacity Analysis  

Week 5:  
Mon: **Exam IV** over Chapters 5 and 9  
Tues: Review Exam IV; Chapter 11 – Decision Making and Relevant Data  
Wed: Chapter 21 – Capital Budgeting  
Thurs: Review for Final Exam  
Friday: **Comprehensive Final Exam**