



**Texas A&M University-Commerce
College of Business
Department of Accounting and Finance
Syllabus
ACCT 412 01W Cost Accounting
Summer I 2020**

Instructor: Shiyu Li, Ph.D., CPA, Associate Professor
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Course Meeting Day/Time/Room: online

Course Description:

Cost accounting focuses on understanding cost management concepts. The course explores management controls, performance measures, decision-making, and goal attainment.

Course Materials:

Required Software/Text:

Select from one of these three options for your text listed from least to most expensive:

MyAccountingLab with e-text: 9780134476384
MyAccountingLab + Student Value Edition: 9780134642468
MyAccountingLab + Bound text: 9780134642444

Program Objectives

- Graduates will be effective communicators.
- Graduates will demonstrate business ethical awareness.
- Graduates will demonstrate cultural awareness and a global perspective.
- Graduates will be analytical problem solvers.
- Graduates will be technically proficient and prepare for roles in the accounting profession.

Course Embedded Objectives:

Upon satisfactory completion of this course, the student will:

- Develop specific skills, competencies, and points of view needed by professionals in accounting;
- Gain factual knowledge (terminology, classifications, methods, trends);
- Learn fundamental principles, generalizations, or theories.

Course Embedded Objectives

Upon satisfactory completion of this course, the student will:

- Demonstrate an understanding of the types of costs used by management to make decisions.
- Understand the difference between order and process costing systems.
- Prepare and interpret budgets, cost-volume-profit analyses, and other managerial reports.
- Demonstrate an understanding of the information needed for capital budgeting and other business decisions. .

Student Responsibilities

1. Read assigned material on schedule.
2. Complete all assignments on time.
3. Prepare for quizzes and exams
4. Participate in all discussions.

Course Evaluation

Your final grade will be based upon the following items:

Possible Points:

	<u>Points</u>
Exams (2)	200 points
Quizzes (3)	100 points
Projects (2)	100 points
Total	400

Grade Determination:

89.5%– or above A
 79.5% – 89.4% = B
 69.5% – 79.4% = C
 59.5% – 69.4% = D
 59.4% or below = F

CPA Exam Candidates - State of Texas

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:

1) Have a bachelor's degree; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses. You must have a minimum of 15-semester credit hours of accounting courses in the traditional format (face-to-face); 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research.

For more information visit Exam/Qualification on the State Board's website:

<http://www.tsbpa.state.tx.us/>

University Policies and Procedures

Academic Honesty Policy

The College of Business at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

Illegal activity:– Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.

Dishonest Conduct: Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.

Cheating: The unauthorized use of another's work and reporting it as your own. You are specifically prohibited from submitting homework that was covered in class that you did not complete. .

Plagiarism: Using someone else's ideas and not giving proper credit.

Collusion: Acting with others to perpetrate any of the above actions regardless of personal gain.

Ethics

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) (zero points) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business).

“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student's Guide Handbook, Policies and Procedures, Conduct).

Students with Disabilities

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 have a disability and require accommodation, please contact:

Office of Student Disability Resources and Services
Texas A&M University-Commerce Gee Library, Room 132
Phone: 903.866.5150 - or - 903.886.5835
Fax: 903.468.8148
StudentDisabilityServices@tamuc.edu

Other: University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

Concealed Carry

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to (<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at [903-886-5868](tel:903-886-5868) or 9-1-1.

Other

University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

Discipline Policy

“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student's Guide Handbook, Policies and Procedures, Conduct).

Comfortable Learning Environment

The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem.

Civility in the Academic Environment

Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a learning environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.