

***Subject to Change***

**Texas A&M University-Commerce  
College of Business  
Department of Accounting  
Syllabus  
Cost Accounting ACCT 412 01W, 42404, Summer I 2023**

Instructor: Dr. Robert Rankin, CMA  
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Email: [robert.rankin@tamuc.edu](mailto:robert.rankin@tamuc.edu) (preferred contact method)

Office hours: Zoom by Request  
Course Meeting Day/Time/Room: WEB

Zoom in D2L 11:00 Monday *please see schedule below*

**Course Description:**

Cost accounting focuses on understanding cost management concepts. The course explores management controls, performance measures, decision-making, and goal attainment. Prerequisites ACCT 2302 with a minimum grade of C.

**Course Materials:**

**Required Software/Text:**

Horngren's Cost Accounting, A Managerial Emphasis, 17<sup>th</sup> Edition, Datar & Rajan

MyAccountingLab with e-text: 9780135628522

**COB Program Objectives**

| <b><u>COB Program Objectives</u></b>                                                                                    | <b><u>Assessment</u></b>                                                                       |
|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <i>Students will...</i>                                                                                                 | <i>Students complete...</i>                                                                    |
| demonstrate proficiency in <b>spoken communications</b> by delivering clear and well-structured business presentations. | not assessed                                                                                   |
| demonstrate proficiency in <b>written communications</b> by creating clear and well-structured business documents.      | group written responses to ethics and management accounting case studies                       |
| identify and evaluate <b>ethical</b> business issues.                                                                   | not assessed                                                                                   |
| identify and evaluate <b>global</b> business challenges.                                                                | group case assignment about international transfer pricing                                     |
| be analytical <b>problem solvers</b> in business environments.                                                          | complete a case study covering management accounting concepts (e.g. transfer pricing concepts) |
| be technically proficient and prepare for roles in the accounting profession.                                           | take two exams with two parts (problems & multiple choice)                                     |

**Course Embedded Objectives:**

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*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.
- Demonstrate an understanding of the types of costs used by management to make decisions.
- Prepare and interpret budgets, cost-volume-profit analyses, and other managerial reports.

### **Student Responsibilities**

1. Read assigned material on schedule.
2. Complete all homework assignments on time and before class.
3. Prepare for class, examinations, and quizzes.
4. Participate in all class zoom sessions.

### **Teaching Procedures**

The class will be conducted with zoom sessions conducted in D2L designed to cover key class concepts. Be prepared to discuss and ask questions about the material assigned for each zoom session. This will require that you read the material prior to the class period during which it will be discussed. Although many of the issues covered in the readings will be discussed in class, all the areas covered in the readings will not be part of class discussion. ***Do not assume because all quizzes and tests are open book that you will have sufficient time to complete if you have not prepared to complete the work.*** A separate schedule of due dates is provided in D2L under the folder labelled class schedule. ***You are strongly encouraged to participate in class zoom sessions with a camera and microphone.***

### **General Class Rules**

- Missed media, lectures, homework, quizzes, exams, and papers cannot be made up.
- I do not accept late work.***

### **Course Evaluation**

Your final grade will be based upon the following items:

#### ***Possible Points:***

| <u>Activity</u>            | <u>Points Per</u> | <u>Total Points</u> | <u>Percent</u> |
|----------------------------|-------------------|---------------------|----------------|
| Media (MAL)                | 3                 | 33                  | 6%             |
| Homework (MAL)             | 10                | 100                 | 17%            |
| Exam Problems (MAL)        | 60                | 120                 | 20%            |
| Exam Multiple Choice (MAL) | 40                | 80                  | 13%            |
| Career Exploration Paper   | 50                | 50                  | 8%             |
| Introduction Paper         | 10                | 10                  | 2%             |
| 401K Excel Spreadsheet     | 50                | 50                  | 8%             |
| Wheels Case (Excel)        | 75                | 75                  | 13%            |
| Wheels (Word)              | 75                | 75                  | 13%            |
|                            |                   | <u>593</u>          |                |

\*\*MAL- MyAccountingLab

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- Class zoom will be via D2L covering material for the chapters listed below
- Homework to be completed in myAccountingLab
- Exams have two parts: problems (60 points) & multiple choice (40 points) in myAccountingLab
- All grades will be maintained in D2L

***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

| <b><u>Dates</u></b>                   | <b><u>Topic</u></b>                                                                                                                                                                                |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Monday, June 12, 2023                 | Chapter 2 Introduction to Cost Terms, Syllabus, 401K Spreadsheet<br>Chapter 7 Flexible Budgets, Direct Cost Variances, Mgmt Control<br>401K Excel Spreadsheet Discussion<br>Wheels Case Discussion |
| <b><i>Sunday, June 18, 2023</i></b>   | <b><i>Individual Career Exploration Paper Due 11:00 PM</i></b>                                                                                                                                     |
| Monday, June 26, 2023                 | Career Exploration Discussion<br>401K Spreadsheet Discussion<br>Chapter 6 Master Budget and Responsibility Accounting                                                                              |
| <b><i>Sunday, July 2, 2023</i></b>    | <b><i>Exam 1 Due Problems &amp; Multiple Choice Due 11:00PM</i></b><br><b><i>Group Wheels Case Spreadsheet Due</i></b>                                                                             |
| <b><i>Sunday, July 9, 2023</i></b>    | <b><i>Group 401K Excel Spreadsheet Due 11:00 PM</i></b>                                                                                                                                            |
| Monday, July 10, 2023                 | 401K Discussion<br>Chapter 11 Decision Making and Relevant Information<br>Chapter 13 Pricing Decisions and Cost Management                                                                         |
| <b><i>Sunday, July 16, 2023</i></b>   | <b><i>Group Wheels Case Written Responses Due 11:00PM</i></b>                                                                                                                                      |
| Monday, July 17, 2023                 | Wheels Case Discussion<br>Chapter 21 Capital Budgeting and Cost Analysis                                                                                                                           |
| <b><i>Thursday, July 27, 2023</i></b> | <b><i>Exam 2 Due Problems &amp; Multiple Choice Due 11:00PM</i></b>                                                                                                                                |

***\*\*The final exam is not comprehensive***

**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
- 4) 3-semester credit hours of approved ethics ACCT 430 (*does not count towards upper level accounting courses*)
- 5) 2-semester credit hours of approved communication
- 6) 2-semester credit hours of approved accounting research (ACCT 595)

For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

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### **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 requiring an accommodation, please contact:

#### **Office of Student Disability Resources and Services**

Texas A&M University-Commerce  
Gee Library- Room 162  
Phone (903) 886-5150 or (903) 886-5835  
Fax (903) 468-8148

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Email: [studentdisabilityservices@tamuc.edu](mailto:studentdisabilityservices@tamuc.edu)

Website: [Office of Student Disability Resources and Services](http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/)

<http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/>

### **Email Policy**

All students must use their My Leo accounts when corresponding with professors. Please include the course number in the subject line of the email message. I will answer emails within 24 hours during the week. If you do not hear from me during the specified time, assume I did not receive your email and contact me again.

### **Attendance**

***Class Attendance Policy:*** Students are responsible for learning about and complying with the attendance policy stated in the catalog, Student's Guidebook, and/or faculty syllabus. Students are responsible for requesting makeup work prior to any anticipated absence. They will be permitted to make up work for absences which are considered by the faculty member to be excusable. The method used to make-up this work shall be determined by the faculty member. The student is responsible for providing the faculty member reason(s) for his/her absence. The faculty member then determines the validity of the reason(s) for the absence and whether the student is to be excused for the absence.

Faculty members may consider the following reasons for absences excusable: (a) Participation in a required/authorized university activity; (b) Verified illness; (c) Death in a student's immediate family; (d) Obligation of student at legal proceedings in fulfilling responsibility as a citizen; and (e) Others determined by individual faculty to be excusable (e.g. elective University activities, etc.)

***It is the student's responsibility to drop the class. I will not drop you from the class.***

### **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**

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**“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.

#### **Incomplete in Course**

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of “X” in all courses in which they were maintaining passing grades. A grade of “X” (incomplete) will not be counted in the calculation of the grade point average for one semester. If the “X” has not been removed at the end of one semester, it will automatically be changed to a grade of “F.” If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar’s Office