

East Texas A&M University
College of Business
Department of Accounting, Finance & Economics
ACCT 412 Cost Accounting 01E
Call #81218
Fall 2025

Professor: Dr. Robert Rankin, CMA
Office: BA337B
Email: robert.rankin@etamu.edu (preferred contact method)

Office hours: Monday & Wednesday 11:00 to 12:00, Tuesday & Thursday 9:30 to 11:00 or by appointment zoom or in-person

Course Meeting Day/Time/Room: Tues/Thurs 12:30-1:45 BA258

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:

Fundamentals of Cost Accounting, Lanen, Anderson, & Maher, Seventh Edition, McGraw Hill
Connect Access Card including e-book 9781265182199
Connect + Loose Leaf 9781265174200

Program Objectives

COB Program Objectives	Assessment
<i>Students will...</i>	<i>Students complete...</i>
demonstrate proficiency in spoken communications by delivering clear and well-structured business presentations.	group presentations on two teaching cases
demonstrate proficiency in written communications by creating clear and well-structured business documents.	group written financial case assignment. individual written responses to career exploration and introduction papers
identify and evaluate ethical business issues.	students complete two ethics group cases
identify and evaluate global business challenges.	not assessed
be analytical problem solvers in business environments.	complete a financial and two ethics cases and two spreadsheets (401K & college payback) where they are analytical problem solvers, three teaching cases
be technically proficient and prepare for roles in the accounting profession.	take two exams (multiple choice and problems)

Subject to change

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 homework assignments on time and before class.
3. Prepare for class, examinations, and quizzes.
4. Participate in all discussions.

Teaching Procedures

The class will be conducted in a lecture/discussion format. Be prepared to discuss and ask questions about the material assigned for each class period. 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. You are encouraged to participate in class. Participation is based on volunteering for class activities and exhibiting a positive attitude, demonstrated by attentive, courteous, and respectful behavior at all times. The nature of this course encourages an interactive forum, and everyone has something valuable to contribute. Disruptive or rude behavior will not be tolerated.

General Class Rules

- Missed assignments, case and quizzes cannot be made up.

Subject to change

Course Evaluation

Your final grade will be based upon the following items:

<u>Description</u>	<u>Module</u>	<u>Count</u>	<u>Points Per</u>	<u>Total Points</u>	<u>Percent</u>
Introduction Paper (Individual)	1	1	10	10	2%
Financial Statements (Individual)	1	1	25	25	4%
Troubled Waters Case (Individual)	1	1	25	25	4%
Cat & Joe's Pig Rig - Excel (Group)	1	1	25	25	4%
Cat & Joe's Pig Rig - PP (Group)	1	1	25	25	4%
Career Exploration (Individual)	1	1	50	50	9%
Car Analysis (Individual)	1	1	25	25	4%
Costed Recipe (Individual)	2	1	25	25	4%
Wheels - Excel (Group)	2	1	50	50	9%
Wheels - PP (Group)	2	1	50	50	9%
Perils Case (Individual)	2	1	25	25	4%
401K Spreadsheet (Individual)	2	1	25	25	4%
Crossroads - Excel (Group)	2	1	50	50	9%
Crossroads - PP (Group)	2	1	50	50	9%
Smart Book (Individual)	2	8	5	40	7%
Homework (Individual)	2	8	10	80	14%
Total				580	

- Homework to be completed in Connect
- Your 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

Subject to change

Class Schedule

<u>Dates</u>	<u>Topic</u>
Tuesday, August 26, 2025	Syllabus/D2L Tour & Introductions, Importance of Critical Thinking, The Middle
Thursday, August 28, 2025	Chapter 1- Cost Accounting Information for Decision Making, Excel Requirements
<i>Sunday, August 31, 2025</i>	<i>Introduction Paper Due</i>
Tuesday, September 2, 2025	Chapter 2- Cost Concepts and Behavior, Bad Excel Examples
Thursday, September 4, 2025	Ethical Standards, Misallocation Dilemma Case Discussion
<i>Sunday, September 7, 2025</i>	<i>Excel Financial Statements Due</i>
Tuesday, September 9, 2025	Review of Excel Financials Chapter 3- Fundamentals of Cost-Volume Profit Analysis
Thursday, September 11, 2025	Chapter 3- Homework Problems- Cat & Joe Spreadsheet Review
<i>Sunday, September 14, 2025</i>	<i>Troubled Waters Case Due</i>
Tuesday, September 16, 2025	Troubled Waters Case Discussion
Thursday, September 18, 2025	Accounting Careers, Cat & Joe in Class Excel & Powerpoint Work
<i>Friday, September 19, 2025</i>	<i>Cat & Joe Excel Due</i>
<i>Sunday, September 21, 2025</i>	<i>Cat & Joe Powerpoint Due</i>
Tuesday, September 23, 2025	Cat & Joe Presentations
Thursday, September 25, 2025	Chapter 4- Fundamentals of Cost Analysis for Decision Making
<i>Sunday, September 28, 2025</i>	<i>Career Exploration Paper Due</i>
Tuesday, September 30, 2025	Chapter 4- Homework Problems- Car Analysis Spreadsheet Discussion
Thursday, October 2, 2025	Car Analysis Excel in Class Work
<i>Sunday, October 5, 2025</i>	<i>Car Analysis Spreadsheet Due</i>
Tuesday, October 7, 2025	Chapter 6- Fundamentals of Product and Service Costing
Thursday, October 9, 2025	Chapter 6- Homework Problems- Costed Recipe Spreadsheet
<i>Sunday, October 12, 2025</i>	<i>Costed Recipe Spreadsheet Due</i>
Tuesday, October 14, 2025	Chapter 16- Fundamentals of Variance Analysis- Wheels Case Discussion
Thursday, October 16, 2025	Chapter 16- Problems- Wheels Case Spreadsheet Review
Tuesday, October 21, 2025	Wheels Case Excel in Class Work
<i>Wednesday, October 22, 2025</i>	<i>Career Fair Rayburn Student Center 10 to 2</i>
Thursday, October 23, 2025	Wheels Case Excel, Powerpoint, Word in Class Work
<i>Friday, October 24, 2025</i>	<i>Wheels Case Excel Due</i>
<i>Sunday, October 26, 2025</i>	<i>Wheels Case Powerpoint Due</i>
Tuesday, October 28, 2025	Wheels Case Presentations & Discussion
Thursday, October 30, 2025	Chapter 13- Planning and Budgeting
<i>Sunday, November 2, 2025</i>	<i>Perils Case Due</i>
Tuesday, November 4, 2025	Perils Case Discussion
Thursday, November 6, 2025	Chapter 13- Homework Amboy Case Discussion
Tuesday, November 11, 2025	Appendix- Capital Investments, Time Value of Money & 401K Pre
Thursday, November 13, 2025	401 Excel in Class Work
<i>Sunday, November 16, 2025</i>	<i>401K Spreadsheet Due</i>
Tuesday, November 18, 2025	401K Post Discussion, Crossroads Spreadsheet Discussion
Thursday, November 20, 2025	Crossroads Excel in Class Work

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Tuesday, November 25, 2025	Ethics Case Discussion
Thursday, November 27, 2025	No Class Happy Thanksgiving
Tuesday, December 2, 2025	Crossroads in Excel/Powerpoint in Class Work
Thursday, December 4, 2025	Crossroads Spreadsheet/Powerpoint/Word Due
Thursday, December 11, 2025	Crossroads Presentations and Discussion (10:30 to 12:30)

CPA Exam Candidates - State of Texas

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

1. Completed a bachelors degree
2. Completed 21 passing semester credit hours from Category 1 & 2 courses as detailed here.
3. **Category 1 Courses:** *Completed a minimum of 12 semester hours with at least three semester hours in each of the following accounting courses.*
 - a. Financial accounting and reporting
 - b. Financial statement auditing
 - c. Taxation
 - d. Accounting information systems or accounting data analytics
4. **Category 2 Courses:** *Completed a minimum of 9 semester hours in accounting from this list.*
 - a. Accounting data analytics
 - b. Accounting research & analysis
 - c. Accounting theory
 - d. Advanced accounting
 - e. Auditing & attestation services
 - f. Financial accounting and reporting for business organizations or intermediate accounting
 - g. Financial planning
 - h. Financial statement analysis
 - i. Fraud examination
 - j. Governmental & non-profit entity accounting
 - k. Internal accounting control & risk assessment
 - l. International accounting
 - m. Management information systems (must be cross-listed as accounting)
 - n. Managerial or cost accounting (excluding introductory level courses)
 - o. Mergers & acquisitions
 - p. Taxation
5. 2-semester credit hours of accounting communication from ACCT 311 & ACCT 421 (1 hour per course)
6. 2- semester hours of accounting research from ACCT 340 & ACCT 427 (1 hour per course)

Courses not recognized by the state board include elementary accounting, principles of accounting, financial and managerial accounting, introductory accounting, accounting software courses, any CPA review course and ethics courses (e.g. ACCT 430).

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

Subject to change

The College of Business at East Texas A & M University 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.

Artificial Intelligence & ChatBots: East Texas A&M University acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources. Any undocumented use of such software constitutes an instance of plagiarism and will result in a zero for the assignment.

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).

Office of Student Disability Resources and Services

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

Email: studentdisabilityservices@tamuc.edu

Website: [Office of Student Disability Resources and Services](#)

Subject to change

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

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.

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 East Texas A&M University 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 ET 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 ET campuses. Report violations to the University Police Department at [903-886-5868](tel:903-886-5868) or 9-1-1.

Discipline Policy

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Comfortable Learning Environment

Subject to change

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

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