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**East Texas A&M University  
College of Business  
Department of Accounting, Finance, Economics & Business Law  
Cost Accounting ACCT 412 01W  
CRN #23968  
Spring 2026**

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

**Office hours:** Monday 10:00 to 11:00 zoom, Tuesday & Thursday 10:00 to 11:00, 2:00 to 3:00  
Or by appointment zoom or in-person

**Course Meeting Day/Time/Room:** WEB Zoom Monday 1:00 CST per schedule below- zoom sessions will be recorded if you cannot make it.

**Important Dates:**

*College of Business Career Fair, Tuesday, February 24<sup>th</sup> 10:00 to 1:00, Rayburn Student Center*

**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**

<b>COB Program Objectives</b>	<b>Assessment</b>
<i>Students will...</i>	<i>Students complete...</i>
demonstrate proficiency in <b>spoken communications</b> by delivering clear and well-structured business presentations.	group presentations on two teaching cases
demonstrate proficiency in <b>written communications</b> 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 <b>ethical</b> business issues.	students complete two ethics group cases
identify and evaluate <b>global</b> business challenges.	not assessed
be analytical <b>problem solvers</b> in business environments.	complete a financial and two ethics cases and two spreadsheets (401K & college payback) where

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	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)

### **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 activities cannot be made up.

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**Course Evaluation**

Your final grade will be based upon the following items:

<b>Course Evaluation</b>		
<b><u>Description</u></b>	<b><u>Total</u></b>	<b><u>Percent</u></b>
Introduction Paper (Individual)	10	2%
Academic Honesty Policy	10	2%
Financial Statements (Individual)	25	4%
Cat & Joe's Pig Rig - Excel (Group)	25	4%
Cat & Joe's Pig Rig - PP (Group)	50	9%
Wheels - Excel (Group)	50	9%
Wheels - PP (Group)	50	9%
Wheels - Paper (Group)	50	9%
401K Spreadsheet (Individual)	25	4%
Crossroads - Excel (Group)	50	9%
Crossroads - PP (Group)	50	9%
Crossroads Paper (Group)	50	9%
Smart Book (Individual)	40	7%
Homework (Individual)	80	14%
Total	565	

***Possible Points:***

- Homework and quizzes 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

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### **Class Zoom Schedule**

Monday, January 19, 2026	Introductions/Excel Formatting/401KPre Plus Format
Monday, February 2, 2026	401K Post/Excel Financial Statements/Cat & Joe Spreadsheet Discussion
Friday, February 13, 2026	Office Hours Cat & Joe Spreadsheet Review
Monday, February 23, 2026	Chapter 16- Fundamentals of Variance Analysis/Wheels Spreadsheet Discussion
Friday, March 6, 2026	Office Hours Wheels Spreadsheet Review
<b><i>Monday, March 9, 2026</i></b>	<b><i>No Class Spring Break</i></b>
Monday, March 16, 2026	Wheels Case Discussion
Monday, April 6, 2026	Appendix- Capital Investments/Crossroads Case Introduction
Monday, April 13, 2026	Crossroads Spreadsheet Discussion
Friday, April 24, 2026	Office Hours Crossroads Spreadsheet Review
Monday, April 27, 2026	Crossroads Case Discussion

### **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. 24 hours of upper level business courses; 3-semester credit hours of approved ethics (does not count towards upper level accounting courses); 2-semester credit hours of approved communication and 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/>

### **University Policies and Procedures**

#### **Academic Honesty Policy**

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. If cheating is detected, the student will earn a zero for the assignment. This includes very minimal or non-participation in group projects.

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**Plagiarism:** Using someone else's ideas and not giving proper credit. If plagiarism is detected, the student will earn a zero for the assignment.

**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).

### **ET Supports Students' Mental Health**

The Counseling Center at East Texas A&M University, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit [www.tamuc.edu/counsel](http://www.tamuc.edu/counsel)

### **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](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/>

***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.

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### **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.

### **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**

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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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