Cost Accounting Course Syllabus

Course: ACCTG-057A Cost Accounting – Online Course
Section: 49132
Semester: Fall 2016
Room: GC-303 (Final Exam on Dec. 17, 2016 12:00 pm – 2:00 pm)
Instructor: Johnnie Hui, MPA, CPA, CGMA
Phone: (408) 855-5567 X5793, email: johnnie.hui@wvm.edu
Office: Part Time Faculty Center
Office Hours: By appointment only. Online @Canvas Discussion Forum

Prerequisite: Accounting 1B, or demonstrated subject/skill proficiency.

I. Study Materials:

Ethics & other reading materials posted on Canvas website.
B. Recommended: MyAccountinglab (Pearson Publisher)
C. Internet Access is a requirement
D. Use of Canvas LMS is a requirement (reading & testing materials are posted there)

The student access code for MyAccountingLab is packaged with your new textbook. If you buy a used book, you will need to purchase MyAccountingLab access online.

*To purchase MyAccountingLab access online:
Go to www.pearsonmylab.com
Click Student under Register.
Enter our MyLab Course ID: hui13736, and click Continue

Verify the course information. If you have a Pearson account, enter your username and password, and click Sign In
If you don’t have a Pearson account, click Create, then enter your name, email address, a username and password.
Click Create Account, then follow the instruction for payment.

*To purchase the custom edition physical textbook with MyAccountingLab student access code from the Mission College Bookstore:
Drive to the Mission College Bookstore or go online at http://mc.bncollege.com

This Cost Accounting section is an online class. Course material is presented in the textbook, along with online tutorial video lectures and homework demonstrations, homework problems with online feedback, online chapter quizzes, and an instructor-monitored discussion forum in Canvas web-site.
For each chapter, you should read the textbook, view the online material (4.5 weekly on-line hours), complete homework problems with online feedback myaccountinglab, and ask questions on the Discussion Forum, then take the weekly online chapter quiz (Canvas). Review material will prepare you for the online midterm (every four weeks @Canvas) and in-class final exam (Room GC 303).

One of the best things about this class is the Discussion Forum in Canvas, a 24-hour / 7-day study group that I monitor daily. Students are encouraged to ask questions here. Other benefits include flexible scheduling—there is no scheduled time that you must be online, and interactive homework help. Students may e-mail for one-on-one communication.

An online accounting class is not appropriate for all students. However, if you are self-disciplined and have good study skills, it may be a good option for you. Please arrange your schedule to allow about 12 hours per week on this course.

Now, begin your first week assignment on Canvas (Distant Learning website). Each weekly module has reading materials, tutorial videos, assignments and test.

II. Course Objectives and Student Learning Outcomes:
This course provides students a thorough presentation of cost accounting terminology and concepts used in current practice and develop a basic facility in practical capacity of cost accounting techniques and systems. Cost systems development and control aspects are stressed. Emphasis is placed on the use of cost accounting data rather than data accumulation. The course covers job order costing, standard costing, budgeting, flexible budgeting, cost volume profit relationships, incremental and relevant costing, product pricing and balanced scorecard analysis. Students will be able to process accounting transactions and prepare related financial statements necessary for successful internal management in business organizations.

III. Procedures
A. Chapter Materials:
We'll cover one chapter each week. For each chapter, please:
1. Read the textbook.
2. View all the online material: tutorial/lecture videos, PowerPoint, problem demo and others. You are expected to have 4.5 weekly online hours in this course, in addition to your own time spent on reading textbook, doing homework and preparing for tests and exams. (Please note that the 4.5 hours should have been the time you would have to spend on classroom lectures.)
3. Participation in discussion will be a consideration in assigning a final grade. In order to obtain participation credit you must participate in discussion forum (Canvas).
B. Homework:
After reading the textbook and viewing the online material, please work on the homework problems. You can use the MyAccountingLab as a homework tool. (However, your score on MyLab is not part of your course grade.) Then, log into Canvas to complete the on-line homework quiz. The solution of the homework problems are asked in the quiz. The quiz should be completed by 11:55 P.M. every Sunday. Time limit for each quiz is 1 hour which is usually not enough time to work on the problems. Therefore, you have to work out all homework answers before log on the quiz. This quiz is your homework so you do not have to turn in your working homework paper. Problem solutions are posted in Canvas right after the due date (for review and discussion) so no make-up for the weekly quiz.

C. Ask Questions on the Discussion Forum at Canvas:
One of the best things about this class is the Discussion Forum. Students who actively participate in online discussion are successful in the course.

D. Practice Quizzes and Individual Study Plan:
Practice questions can be found in MyAccountingLab (if you have access code). Please build your individual study plan. Your score on the practice quiz is not part of your course grade. Your individual study plan provides practice problems based on your individual mastery of each learning objective.

E. Chapter Tests:
There is a weekly chapter test in the class (multiple choice) online in the Canvas website due every Monday 11:55 PM, before a new chapter starts. These tests will give you feedback on your progress in the course so that you will be prepared for the midterm examinations and final examination. No make-up exam/tests will be given. Please be aware of each due date (on Canvas calendar).

F. Examination:
In addition to the weekly tests there will be three midterm examinations (online) and a final examination (in classroom).
Midterm Exam must be completed online by 11:55 PM, Saturday of Oct.01, Oct. 29 & Nov. 19, 2016 online.
Final exam will be held in Room RC 303 in person at noon on Saturday, December 17, 2016.

G. Corporate Project:
For instructions and samples are posted in Angel Learning web-site. The project is due by December 1, 2016, Thursday 11:55 PM Submitted to Canvas Assignment.

H. MAKE-UPS:
Cost Accounting Course Syllabus  

No make-up tests will be given under any circumstances without a verifiable medical excuse. It is your responsibility to arrange work and personal duties so that you are free on exam/quiz dates. This includes work-related travel or other duties. If you have a conflict on a date when an exam is scheduled please discuss this with your instructor as soon as possible before not after the fact so that an acceptable resolution can be achieved. The only after the fact resolution will be a grade of zero on the test.

Please note that from time to time the instructor may adjust assignment or exam dates. It is your responsibility to stay apprised of these changes through regular discussion forum.

IV. Grading:
Point distribution will be as follows:
- 10 Homework (10 points each) 100 points (highest 10)
- 15 Online Discussion Forum 150
- 10 Tests (20 points each) 200 (highest 10)
- 3 Mid-term exam (100 points each) 300
- Final Exam 200
- Corporate Project 50
- Total 1,000 points

Grading Scale:
A: 90% -100%;  B:80% - 89%;  C 70% - 79%;  D 60% - 69%
F: Below 60%

V. Cheating:
Cheating in any form will not be tolerated. Specific examples of cheating include:
1. Copying from someone else’s exam.
2. Purposely allowing another student to copy from your exam.
3. During an examination, using or consulting, any sources or materials not authorized by the instructor.
Any student acting unethically in the exam, quizzes or homework assignments, including cheating in any manner will be removed in from class and will receive an “F” in the course.

VI. Dropping:
Please be aware that if you must drop the class, it is your responsibility to complete and process a drop slip. Timely preparation for homework, test and exams are very important for you to successfully complete this course. If you do not complete timely the weekly assignments, tests and do not drop the course, you will receive a grade of F.

VII. EMERGENCY PROCEDURES (when you are in campus):
In case of fire, earthquake, or other serious emergencies, it is your responsibility to have familiarized yourself with school emergency procedures. When evacuating the
classroom in an emergency, you must calmly and quickly leave the classroom without retrieving books and personal items. Once outside, stand far away from the buildings and roads.
## VIII. CALENDAR

<table>
<thead>
<tr>
<th>Week</th>
<th>Ch.</th>
<th>Quest</th>
<th>Exercises</th>
<th>HOMEWORK/TESTS</th>
<th>EXAM</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>1 - 15</td>
<td>17,20,22,24,29</td>
<td>THE MANAGER &amp; Management Accounting</td>
<td>DUE</td>
</tr>
<tr>
<td>2</td>
<td>2</td>
<td>1 - 15</td>
<td>17,20,22,27,30</td>
<td>COST TERMS &amp; Purposes</td>
<td>SEP11/SEP12</td>
</tr>
<tr>
<td>3</td>
<td>3</td>
<td>1 - 15</td>
<td>18,20,22,28,36</td>
<td>COST-VOLUME-PROFITS Analysis</td>
<td>SEP18/SEP19</td>
</tr>
<tr>
<td>4</td>
<td>4</td>
<td>1 - 15</td>
<td>20,23,25,29,39</td>
<td>JOB COSTING</td>
<td>SEP25/SEP26 OCT01</td>
</tr>
<tr>
<td>5</td>
<td>5</td>
<td>1 - 15</td>
<td>18,20,22,24,34</td>
<td>ACTIVITY-BASED COSTING &amp; ABM</td>
<td>OCT03/OCT04</td>
</tr>
<tr>
<td>6</td>
<td>6</td>
<td>1 - 15</td>
<td>16,19,20,27,33</td>
<td>MASTER BUDGET &amp; Responsibility Accounting</td>
<td>OCT09/OCT10</td>
</tr>
<tr>
<td>7</td>
<td>7</td>
<td>1 - 15</td>
<td>18,20,22,24,29</td>
<td>FLEXIBLE BUDGETS, Direct Cost Var. &amp; Mgmt. Control</td>
<td>OCT16/OCT17</td>
</tr>
<tr>
<td>8</td>
<td>8</td>
<td>1 - 15</td>
<td>16,20,24,26,30</td>
<td>FLEXIBLE BUDGETS, OH Cost Var. &amp; Mgmt. Control</td>
<td>OCT23/OCT24 OCT29</td>
</tr>
<tr>
<td>9</td>
<td>9</td>
<td>1 - 15</td>
<td>18,19,22,27,28</td>
<td>INVENTORY Costing &amp; Capacity Analysis</td>
<td>OCT31/NOV1</td>
</tr>
<tr>
<td>10</td>
<td>12</td>
<td>1 - 15</td>
<td>17,18,22,26,31</td>
<td>STATEGY, BALANCED SCORECARD, &amp; Strategic Profitability Analysis</td>
<td>NOV06/NOV07</td>
</tr>
<tr>
<td>11</td>
<td>13</td>
<td>1 - 15</td>
<td>16,18,20,22,25</td>
<td>PRICING Decisions</td>
<td>NOV13/NOV14 NOV19</td>
</tr>
<tr>
<td>12</td>
<td>15</td>
<td>1 - 15</td>
<td>16,17,19,26,27</td>
<td>ALLOCATION of Support Dept. Costs, Com Costs &amp; Revenues</td>
<td>NOV21/NOV22</td>
</tr>
<tr>
<td>13</td>
<td>16</td>
<td>1 - 15</td>
<td>16,18,21,22,27</td>
<td>COST ALLOCATION: Joint Products &amp; Byproducts</td>
<td>NOV27/NOV28</td>
</tr>
<tr>
<td>14</td>
<td>17</td>
<td>1 - 15</td>
<td>16,17,18,24,26</td>
<td>PROCESS COSTING</td>
<td>DEC04/DEC05</td>
</tr>
<tr>
<td>15</td>
<td>Ethics</td>
<td></td>
<td></td>
<td>ETHICS</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>FINAL</td>
<td></td>
<td>Ch. 15, 16, 17 &amp; Ethics</td>
<td></td>
<td>DEC17</td>
</tr>
</tbody>
</table>