Course Syllabus
Spring 2008

Class: ACG 3351 Cost Accounting Practice
Jupiter Campus: 003-14646
Port St. Lucie Campus: 004-14653

Class time: 7:10 PM – 10:00 PM, Wednesdays

Jupiter Class location: SRC 275
Port St. Lucie Class location: Joint Use Facility PSL 334

Instructor: Glenn L. Pate, MS, CPA
e-mail: gpate@fau.edu
Office hours: By Appointment
Office phone: 561-207-5018

The best way to reach me is during office hours, or by e-mail.

Course Description:
A continuation of ACG 3341, this course expands the understanding of behavior concepts and applied processes in decision making within an organization.

Required Materials:
Cost Accounting a Managerial Approach 12th edition by Horngren, Datar, and Foster
The Goal - Cases in Management Accounting and Control Systems by Allen, Brownlee, Haskins, and Lynch
OneKey – online access (it is sold packaged with the text)
BlackBoard access

Prerequisites: ACG 3341, at least a junior standing, working knowledge of word processing and spreadsheets (Word and Excel), E-mail address, and be on the School of Accounting Distribution. (To sign up for a GRADUATE or UNDERGRADUATE list, send a message to accounting@fau.edu.

Supplemental Materials:
Questions on the text, The Goal - Cases in Management Accounting and Control Systems, will be included on Exam III discussed below. Thus, I suggest you read and review the text over the course of the semester, finishing before Exam III is given during finals week.
Course Objectives:
This course is designed to expand upon the principles of management accounting learned in ACG 3341. As such, we will explore more complex decision analyses, which will often stress the importance of thinking beyond the numbers. We will specifically focus on the following topics: understanding cost behavior, activity-based costing, variance analysis, budgeting, the balanced scorecard, transfer pricing, and performance measurement. Collectively, this analysis should provide a broad basis for understanding the comprehensive role of management accounting.

Class Methodology:
There is a lot more material in the text than we will have time to cover in class. However, all chapter material assigned in this syllabus from the text will be tested on Exams! Online chapter quizzes will be administered on all new chapters covered this semester. You will not take online chapter quizzes related to the chapters originally covered in ACG3341. See the “Grading” section below. Class format will consist of lecture, class discussion and problem solving. Class discussion and problem solving will focus on selected chapter material and homework illustrations. I will be using unannounced chapter exercises and problems for illustration. Please be prepared to work example problems in class (you may need your text and a calculator as well as paper and pencil). Please remember, it is your responsibility to let me know if something we are doing is not clear to you. No one in class is more important than you! Don’t wait until after class if you don’t understand a point or if I start going too fast. Get my attention and ask me to explain in a different way or slow down if necessary.

Missed exams can only be made up for excused absences.

Grading:

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<thead>
<tr>
<th>Percentage</th>
<th>Points</th>
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<tbody>
<tr>
<td>36%</td>
<td>360 (9 exams @ 40 points each; covering Chapters 12 -14, 18 -23)</td>
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<tr>
<td>10%</td>
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A+ = doesn’t exist  A = 91-100%;  A- = 90-90.9%
B+ = 89-89.9%;  B = 81-88.9%;  B- = 80-80.9%
C+ = 79-79.9%;  C = 72-78.9%;  C- = 70-71.9%
D+ = 69-69.9%;  D = 61-68.9%;  D- = 60-60.9%  F = Below 60%

Chapter Quizzes:
Each chapter quiz is located under the respective week in “Course Documents” of the Blackboard educational platform. You will be allowed to take the weekly quizzes for the chapters covered on each respective exam up to the date and time of each respective exam. You will be allowed to take the weekly quizzes for the chapters covered on the final exam beginning the day AFTER the mid-term exam up to the date and time of the final exam. Each chapter quiz contains 20 questions, mostly multiple choice. In addition, you will only be allowed to take each week’s exam ONCE.

Exam Dates:
Exam I will be given in class approximately January 30th. Exam II will be given in class approximately March 19th. These dates will be confirmed in class at least a week before each respective exam is given. Exam III will be given in class on April 30th, 2008. Each exam will be predominantly multiple choice, with both computational as well as conceptual questions. There may be limited number of True/False questions as well.
**Group Case Project:**
The class will be divided into groups of approximately 5 - 6 students. I will be assigning individuals to groups in the second week of class. Thus, if you want to be in a group with an individual or individuals, you must let me know in the **FIRST** week.

Each group will need to review the cases listed under the “Cases for Group Work” tab in the “Course Documents” section at the class Blackboard site. These cases were provided by the Institute for Management Accountants (IMA), to which we are most grateful. Once you have reviewed the cases from the three volumes listed there, send me an e-mail requesting which case you would like to review. Only one group will be allowed to review each case. Thus, it would behoove each group to submit your request as soon as possible. In addition, I suggest your submit three cases, in order that if you request a case already taken by another group, you may be able to secure your second or third choice. Otherwise, you will need to start over in your selection process. When you submit your requests, you **MUST** reference your request by volume number and case number, not simply by name. Thus, a choice could be, “Volume 3, Case 2”. You may also include the name of the case, but that is optional.

Each case must submitted as a word document to the digital dropbox at the Blackboard site no later than **March 26th, 2008**. The length of the main body of the text should be approximately 2,000 – 2,500 words. The entire paper is to follow the APA style for formatting, citing and referencing. Professional presentation will be taken into consideration in the grading process. Thus, I strongly suggest each group use a title page, table of contents, proper bibliography, etc. Please feel free to be creative, but do NOT mass copy material from the text or lectures. If you do use outside material, you must fully reference and cite it to avoid plagiarism. No more than 25 percent of your paper should be taken from outside sources, whether referenced and cited or not.

In addition to the written presentation, each group will also present their case orally to the class. Thus, each group will need to work on and prepare for an oral presentation in addition to the written paper discussed above. The maximum time allotted for each group presentation will be 20 minutes.

**Student Assistance:**

**PH Gradeassist:**
Once you enter your PH Gradeassist code numbers in the “Start Here!” area under “Course Documents”, you can register for this help. The PH Gradeassist homework assignments are listed below in table form. These are accessed through the “Course Documents” section of the Blackboard educational platform. Once in “Course Documents”, click on the “Student Learning Resources”. Once in “Student Learning Resources” click on the “Click Here to enter PH Grade Assist” link.

**Self-Quizzes:**
Under each week’s link in “Course Documents” of the Blackboard educational platform, you will find a link entitled “Self-Study Quizzes”. These should be used to prepare yourself for the graded assignments.

**Textbook Website:**
Prentice Hall has prepared a student website to provide practice quizzes and other tools to enhance your learning experience. The website is located at [http://wps.prenhall.com/bp_horngren_cost_12](http://wps.prenhall.com/bp_horngren_cost_12).

**Textbook Technical Support:**
Policies:
Attendance is not specifically graded. Attendance and participation may be considered in grade determination for borderline cases. Students are responsible for School of Accounting policies [www.soa.fau.edu/uniform_course_policies1.htm](http://www.soa.fau.edu/uniform_course_policies1.htm). These policies are considered to be an integral part of this syllabus.

All students are referred to the Chapter 6C5-4.001 of the Student Handbook entitled "Honor Code, Academic Irregularities, and Student Grievances." It is the policy of the School of Accounting to adhere to the provisions of this section. Faculty of the School of Accounting will take action to secure the maximum penalty in the event of any observation of a violation. The Internet is a powerful tool providing access to a wealth of information. Students are reminded that plagiarism guidelines that apply to printed materials also apply to materials accessed via the Internet.

“A fundamental principle of academic, business and community life is honesty. Violation of this ethical concept will result in penalties ranging from a grade of “F” in the course to dismissal from the university. In all penalties, a letter of fact will be included in the student’s file.”

School of Accounting policies
Use of Web page: Syllabus updates may be necessary during the semester. Students are expected to access the class syllabus on the professor’s home page for updates.

Required e-mail address: Students are required to have an e-mail account, either through a private provider or through the university. The service must be able to accept attachments. Students are responsible for class announcements made via e-mail.

School of Accounting discussion list: Students are expected to subscribe to the School of Accounting discussion list.
Incomplete: Note than an “Incomplete” is not a substitute for a poor grade and is rarely granted. In accordance with the policy of the School of Accounting and the College of Business, an “Incomplete” will be given only under the following circumstances:
1. The student is otherwise passing the course (at least a C).
2. The student has an excused absence that prevented the on-time completion of the course requirements.

Withdrawals: Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course. The instructor will not automatically drop any student from the class.

Academic honesty and classroom conduct: A fundamental principle of academic, business and community life is honesty. In the academic environment, the following are critical:
For most graded assignments, students are expected to work independently. However, team assignments typically require students to work together. For both individual and team assignments, each student should be careful not to represent the work of others as his or her own.

Appropriate classroom behavior is expected at all times, including respect for the instructor and peers. Disruptive classroom behavior is unfair to other students who are in class to learn, as well as to the instructor, and will not be tolerated.

The internet is a powerful tool providing access to a wealth of information. Students are reminded that plagiarism guidelines that apply to printed materials also apply to materials accessed via the internet. Academic Irregularities: All students are referred to the Chapter 6C5-4.001 of the Student Handbook entitled “Honor Code, Academic Irregularities, and Student’s Grievances.” It is the policy of the School of Accounting at Florida Atlantic University to adhere to the provisions of this section. Faculty of the School of Accounting will take action to secure the maximum penalty in the event of any observation of a violation.
<table>
<thead>
<tr>
<th>Class Date</th>
<th>Tentative Reading Assignments</th>
<th>PH Gradeassist Exercises &amp; Problems</th>
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</table>
| January 9     | Chapters 4,5,6               | **CHAPTER 4:** Exercises 16,18,21,28 Problem 38  
**CHAPTER 5:** Exercises 17,18,20,24  
**CHAPTER 6:** Exercises 20,24,25,26 Problem 29 |
| January 16    | Chapters 7,8                 | **CHAPTER 7:** Exercises 23,30 Problems 32,36,37  
**CHAPTER 8:** Exercises 16,20,21,22,26,27 Problems 29,30,33,36 |
| January 23    | Chapters 11,16               | **CHAPTER 11:** Exercises 16,18,25  
**CHAPTER 16:** Exercises 16,17,18,20,24 |
| January 30    | Exam I                       | NOT APPLICABLE                       |
| February 6    | Chapters 17,18               | **CHAPTER 17:** Exercises 16,18,19,21,22  
**CHAPTER 18:** Exercises 16,17,18,19,20 |
| February 13   | Chapter 19                   | **CHAPTER 19:** Exercises 24,25,26 |
| February 20   | Chapter 12                   | **CHAPTER 12:** Exercises 18,19,21,22 Problems 28,33 |
| February 27   | Chapter 13                   | **CHAPTER 13:** Problems 33,36,37 |
| March 5       | SPRING BREAK                 | **CHAPTER 14:** Exercises 16,19,23,24 Problems 34,35 |
| March 12      | Chapter 14                   | NOT APPLICABLE                       |
| March 19      | Exam II                      | NOT APPLICABLE                       |
| March 26      | CASE PRESENTATIONS           | **CHAPTER 20:** Exercises 16,19,21,22,28  
**CHAPTER 21:** Exercises 18,19,23,24 Problems 29,31  
**CHAPTER 22:** Exercises 20,21  
**CHAPTER 23:** Exercises 18,19,21,24 |
| April 2       | Chapter 20                   | NOT APPLICABLE                       |
| April 9       | Chapter 21                   | NOT APPLICABLE                       |
| April 16      | Chapter 22                   | NOT APPLICABLE                       |
| April 23      | Chapter 23                   | NOT APPLICABLE                       |
| April 30      | Exam III                     | NOT APPLICABLE                       |