Accounting 3341-Cost
Syllabus
Summer, 2011

Professor: Alan H. Friedberg

Office: 130 Barry Kay Hall

Phone: (561) 297-3647
FAX: (561) 297-7023
FAUVAX: FRIEDBER@fau.edu (first 8 letters of my name)

Office Hours:
M & W 11:20 – 12:30
And by Appointment

Materials and Books:
Text: Cost Accounting a Managerial Approach 14th Ed. by Horngren, Datar, and Foster
BlackBoard access

Prerequisites: 6 semester hours of Accounting Principles, 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)

Grades:
I use grades for two basic purposes. Grades should reflect a student's mastery of the material (as measured by test scores). However, grades are also used to motivate student to learn in ways that are difficult to measure with tests. Therefore, points are allocated for non-test learning behaviors. Composite scores from tests and other activities are used to assign final scores. The following breakdown will be used.

Midterm 100 points
Final Exam (cumulative) 200 points
Class Participation 25 points
Competency exam 20 points
In-class Quizzes 100 points
Total 445 points
Extra Credit & Student Affiliate Chapters:
We have a student affiliate chapter of the IIA, FICPA, ISACA, and IMA associated with the Accounting Student Association. These organizations are intended to provide you with exposure to alternative accounting-oriented career paths. I encourage you to participate and take advantage of professionals who are anxious to introduce you to some of the wide variety of options your accounting degree offers. There is additional financial and career planning support available to student members.
You can earn extra credit by attending ASA and BAP meetings on-campus when there is a professional speaking. You can earn double extra credit by attending a professional meeting of the FICPA, IIA, ISACA, or IMA off-campus (other professional associations may also qualify, but require my prior approval). Each meeting you attend will earn you 5 points (10 points for off campus meetings) increase in your point total up to a maximum of 30 points.

The following is a rough guide on grade distribution:
- A  90%
- B  80
- C  70
- D  65

Work load:
I expect students to spend at least three to four hours preparing for each one hour of class. In order to offer you the most productive experience, you must do that preparation in advance of each class.

Homework and class preparation:
Homework will not be graded, but I may collect selected problems for an in-class quiz grade. Your ability to master the material DEPENDS on a strong effort in properly preparing for class.

Labels:
One of the simplest, but critical skills you will learn is proper labeling technique. Accountants must be able to explain and defend their work product. Supervisors, auditors, and successor accountants (not to mention professors who grade your work) must be able to follow each step that you used to reach a number or conclusion. Therefore, I insist that you show each step of your work along with adequate labels. To emphasize this point unlabeled tests will receive NO CREDIT. Each semester I hear the following: “I got all the right answers and deserve an ‘A’. Why did you fail me?” Do not sabotage your grade by not labeling your work –Yes, even your homework!

Quizzes:
In-class quizzes make up about 22% of your grade. The quizzes are intended to help motivate you to keep up with the work as well as to monitor your progress.
Course Objectives:
Our broad learning objectives for the course can be broken down into four major categories: technical material, analysis, organizational skills, and professional development. The technical material includes learning how to accumulate and allocate costs, how to work specific types of problems, rules and procedures that should be followed. Analysis includes learning formal and informal approaches to both specific and broad classes of problems. For example, you will be exposed to a variety of useful tips that will be helpful in solving both academic and field work problems. Organizational skills deal with how you organize and document your work. While you will learn to organize your work using cost accounting problems, the skills you learn will help you in both your professional career and personal life. Labeling is an important part of this objective; you should practice labeling when you prepare your homework (Yes, it takes more time, but it is well worth it.), I will constantly demonstrate it class, and it will be part of your grade on the midterm and final. The last category of objectives is professional development. In this category we will attempt to introduce and polish your knowledge and skills about the accounting profession. For example you will learn about career paths and professional certifications for managerial accountants.

Class vs. Text:
There is a lot more material in the text than we will have time to cover in class. The midterm and final will emphasize in-class material, but all material in the text is fair game. Class work will focus on understanding areas that my experience indicates you may need help with. Please be prepared to work example problems in class (you may need your text and a calculator as well as paper and pencil). In-class quizzes will be graded; however they may be more valuable to you as feedback to confirm your understanding. Whether as a result of an in-class problem or discussion, 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.

Assignments, see blackboard
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 paperwork 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.

Disruptive 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>Date</th>
<th>Day</th>
<th>Chapters</th>
<th>Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>16-May</td>
<td>M</td>
<td>Ch. 1 &amp; 2</td>
<td>Ch. 1: 18, 20, 29. Ch. 2: 16, 17, 21, 25, 28, 31, 33, 38</td>
</tr>
<tr>
<td>18-May</td>
<td>W</td>
<td>Ch. 10</td>
<td>Ch. 10: 18, 19, 20, 24, 27, 28, 29, 30 begin EXCEL project</td>
</tr>
<tr>
<td>23-May</td>
<td>M</td>
<td>Ch. 3</td>
<td>Ch. 3: 17, 19, 21, 27, 28, 38, 39, 45 continue EXCEL project</td>
</tr>
<tr>
<td>25-May</td>
<td>W</td>
<td>Ch. 4 &amp; 5</td>
<td>Ch. 4: 19, 23, 24, 25, 30, 37. Ch. 5: 17, 19, 24, 27, turn in EXCEL project</td>
</tr>
<tr>
<td>30-May</td>
<td>M</td>
<td>Memorial day</td>
<td></td>
</tr>
<tr>
<td>1-Jun</td>
<td>W</td>
<td>midterm exam</td>
<td></td>
</tr>
<tr>
<td>6-Jun</td>
<td>M</td>
<td>Ch. 15 &amp; 16</td>
<td>Ch. 15: 19, 20, 21, 22 Ch. 16: 18, 19, 20, 25, 26,</td>
</tr>
<tr>
<td>8-Jun</td>
<td>W</td>
<td>Ch. 17</td>
<td>Ch. 17: 24, 25, 27, 28, 30, 31, 32, 33, 34</td>
</tr>
<tr>
<td>13-Jun</td>
<td>M</td>
<td>Ch. 7</td>
<td>Ch. 6: 17, 18, 19, 20, 30. Ch. 7: 21, 22, 24, 26, 27</td>
</tr>
<tr>
<td>15-Jun</td>
<td>W</td>
<td>Ch. 7 &amp; 8</td>
<td>Ch. 8: 16, 17, 18, 19, 25, 26, 28, 32, 38, 39</td>
</tr>
<tr>
<td>20-Jun</td>
<td>M</td>
<td>Ch. 9</td>
<td>Ch. 9: 16,</td>
</tr>
<tr>
<td>22-Jun</td>
<td>W</td>
<td>Final exam</td>
<td></td>
</tr>
</tbody>
</table>