Course Syllabus
Summer 2011

Class: ACG3341 Cost Accounting
Distance Learning Campus: 55359 - 005

Class time: 6:30 PM – 9:40 PM, Thursdays

Class location: Online via Blackboard and Elluminate (see below)

Instructor: Glenn L. Pate, MS, CFE, CPA
E-mail: gpate@fau.edu
Office hours: 5:30 pm – 6:30 pm Thursdays online in Elluminate, or by appointment
Office phone: (561) 207-5018 (day) (561) 746-5057 during office hours

The best way to reach me is during office hours, during the day at (561) 207-5018 or by e-mail.

Course Description:
Review and reinforcement of the financial accounting cycle. Decision making and the integration of decisions into the organization’s structure (including the control structure), strategies and objectives. Applications include issues in decentralized organizations, cost behavior, budgeting, cost estimates, product costing, and performance motivation and assessment. Prerequisites include 6 semester hours of Accounting Principles, at least junior standing, working knowledge of word processing and spreadsheets (Word and Excel).

Required Materials:
1) Text: Cost Accounting a Managerial Emphasis 14th edition, by Horngren, Datar, and Foster

2) BlackBoard access

Course 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.
Access to our classroom in Elluminate
This course will be presented through the Elluminate educational software platform. You will access our course through Blackboard. Once you access the course, click the "Elluminate Live" tab on the left hand side of the screen. Follow the subsequent links from there. To be able to navigate your way through the course and understand the Elluminate software, follow this link to orientation materials: http://www.elluminate.com/support/docs/8.0/participant.jsp.

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.

- Technical Material
  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. Specific technical objectives for each chapter of the text are found at the start of each chapter as well as part of the student resources included with www.myaccountinglab.com.

- Analysis
  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
  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.

- 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 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 the Weekly Quizzes! Class formal will consist of lecture, class discussion and problem solving. Class discussion and problem solving will focus on selected chapter material and homework illustrations. I may use unannounced chapter exercises and problems for illustration. You will need your text, calculator, and paper and pencil to work example problems in class. Please do not 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. Missed exams can only be made up for excused absences.

Grading:

<table>
<thead>
<tr>
<th></th>
<th>Percentage</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>14 Chapter Quizzes</td>
<td>42%</td>
<td>420</td>
</tr>
<tr>
<td>Exam I</td>
<td>19%</td>
<td>190</td>
</tr>
<tr>
<td>Exam II</td>
<td>19%</td>
<td>190</td>
</tr>
<tr>
<td>Exam III</td>
<td>20%</td>
<td>200</td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>1,000</td>
</tr>
<tr>
<td></td>
<td>===</td>
<td>===</td>
</tr>
</tbody>
</table>

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 chapter quizzes for the chapters covered on each exam leading up to the day of that particular exam. After that exam is given, you will no longer have access to the chapter quizzes related to that exam. Each chapter quiz contains 20 questions, mostly multiple choice. In addition, you will only be allowed to take each week’s quiz ONCE.

Exams:
Each exam this semester can be found under the “Exams” tab in the course menu in Blackboard. You will take each exam during our regular class time within Blackboard. Thus, there will be no need to access Elluminate the nights of our exams. Exam I will be given online approximately June 9th, 2011. This date will be confirmed in class at least a week before Exam I is given. Exam II will be given online approximately July 7th, 2011. This date will be confirmed in class at least a week before Exam II is given. Exam III will be given online on August 4th, 2011.

Extra Credit:
There are several exercises and problems listed at the end of each chapter. The extra credit assignments are (1) Exercise 4-28 on page 131, (2) Exercise 7-19 on page 251, and (3) Exercise 11-28 on page 424.

Requirements for each assignment are as follows:

1. Copy the given information into an Excel spreadsheet.
2. Complete the calculations or report assigned (in another area of the spreadsheet).
   (1) Enter all data into the calculations or report by using cell references. Do not enter the data directly (i.e., type) into the cells.
   (2) The cells must contain only formulas and the results of formulas. Label cells are permitted to identify column headings and row titles.
   (3) The calculations or reports should automatically change with changes in the data set.
3. E-mail one file (i.e., put each assignment on a separate spreadsheet in ONE Excel Workbook) to me at gpate@fau.edu for the completed assignment.
4. No partial work will be accepted. Thus, to receive any credit for this opportunity, all three assignments must be SUBSTANTIALLY completed in the manner noted above.
5. Each assignment will be worth 3 points each for a total possibility of 9 points.

Please let me know if you have any questions regarding this extra credit opportunity.

Extra credit will also be available on the each of our three exams.

Competency Test:
A multiple choice exam named “Competency Test” will be made available through Blackboard August 1st – August 4th, 2011. Look for this exam under “Course Documents” in Blackboard. The Competency Test is given for accreditation purposes. With respect to the configuration of your course grade, the Competency Test will provide you an opportunity for 10 points worth of extra credit. Per above, you will be given a three day window to take the test; but once you start the test, you will have 2.5 hours to complete it. In addition, your final grade will not be submitted to the Registrar until you have completed the Competency Test.
Student Assistance:

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.

MyAccountingLab software:
The Prentice Hall software package “MyAccountingLab” provides wonderful practice tools to enhance the student learning experience. These tools come in many forms, i.e., practice multiple choice, true/false, fill-in-the-blank, essay questions, etc. that you can use as a vital part of your learning process. You can go online at http://www.mypearsonstore.com/bookstore/product.asp?isbn=0132109174 to purchase access to this software independently from the book if you like. Although recommended, please understand that this software is OPTIONAL and is NOT required for this course.

Textbook Technical Support:
The textbook technical support site is located at http://247.prenhall.com/phone/index.asp.

Office Hours:
This class will be covering more than one location simultaneously. However, I will be available (in addition to immediately before and after class) by appointment either in person or by telephone. Per above, my scheduled office hours will be 5:30 pm – 6:30 pm each Thursday evening. Please feel free to e-mail or call if you want to set up a personal meeting. I am more than happy to meet with you in person, online, or on the telephone. Of course, I am always available via e-mail as well.

Americans with Disabilities Act:
In compliance with the Americans with Disabilities Act (ADA) – Students who require special accommodations due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD) located in Boca – SU 133 (561.297.3880), in Davie – Mod 1 (954.236.1222), in Jupiter – SR 117 (561.799.8585), or at Treasure Coast – CO 128 (772.876.3300), and follow all OSD Procedures.

School of Accounting 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 located at http://soa.fau.edu/policies.html. 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.”

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.
School of Accounting Policies – continued
Incomplete: Note that 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.
- 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.
## Tentative Calendar

<table>
<thead>
<tr>
<th>Class Date</th>
<th>Reading Assignments</th>
<th>Exercises &amp; Problems</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 19, 2011</td>
<td>Course &amp; software introduction, Chapter 2</td>
<td>Chapter 2: 20, 25, 29, 36, 37</td>
</tr>
<tr>
<td>On Your Own</td>
<td>Chapter 1</td>
<td>16, 19, 21, 24, 26</td>
</tr>
<tr>
<td>May 26, 2011</td>
<td>Chapter 3</td>
<td>Chapter 3: 17, 20, 22, 28, 36, 37, 44</td>
</tr>
<tr>
<td></td>
<td>Chapter 4</td>
<td>Chapter 4: 16, 18, 21, 28, 38</td>
</tr>
<tr>
<td>June 2, 2011</td>
<td>Chapter 5</td>
<td>Chapter 5: 17, 18, 20, 24</td>
</tr>
<tr>
<td></td>
<td>Chapter 6</td>
<td>Chapter 6: 20, 24, 25, 26, 29</td>
</tr>
<tr>
<td>June 9, 2011</td>
<td><strong>Exam I (Chapters 1 – 6) 6:30 pm – 9:40 pm</strong></td>
<td></td>
</tr>
<tr>
<td>June 16, 2011</td>
<td>Chapter 7</td>
<td>Chapter 7: 23, 30, 32, 36, 37</td>
</tr>
<tr>
<td>June 23, 2011</td>
<td>Chapter 8</td>
<td>16, 20, 21, 22, 26, 27, 29, 30, 33, 36</td>
</tr>
<tr>
<td>June 30, 2011</td>
<td>Chapter 9</td>
<td>22, 28, 29, 37</td>
</tr>
<tr>
<td><strong>On Your Own</strong></td>
<td>Chapter 10</td>
<td><strong>17, 18, 20, 28, 29, 32, 33</strong></td>
</tr>
<tr>
<td>July 7, 2011</td>
<td><strong>Exam II (Chapters 7 – 10) 6:30 pm – 9:40 pm</strong></td>
<td></td>
</tr>
<tr>
<td>July 14, 2011</td>
<td>Chapter 11</td>
<td>16, 18, 25</td>
</tr>
<tr>
<td>July 21, 2011</td>
<td>Chapter 16</td>
<td>16, 17, 18, 20, 24</td>
</tr>
<tr>
<td>July 28, 2011</td>
<td>Chapter 17</td>
<td>16, 18, 19, 21, 22</td>
</tr>
<tr>
<td><strong>On Your Own</strong></td>
<td>Chapter 15</td>
<td><strong>16, 17, 18, 19, 20, 25</strong></td>
</tr>
<tr>
<td>August 4, 2011</td>
<td><strong>Exam III (Chapters 11, 15 - 17) 6:30 pm – 9:40 pm</strong></td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:** Chapters 10 and 15 listed above in **BLUE** will not be reviewed in class.