Course Syllabus  
Summer 2011

Class: ACG3351 Cost Accounting Practice  
Distance Learning Campus: 55389 - 002

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

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

Instructor: Glenn L. Pate, MS, CPA  
E-mail: gpate@fau.edu

Office hours: One hour starting immediately following class 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:  
A continuation of ACG3341, this course expands the understanding of behavior concepts and applied processes in decision making within an organization.

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.

Required Materials:
1) Text: Cost Accounting a Managerial Emphasis 13th edition, by Horngren, Datar, and Foster

2) BlackBoard access

Course 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.
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.

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 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 will 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:

<table>
<thead>
<tr>
<th></th>
<th>Percentage</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>9 Chapter Quizzes</td>
<td>36%</td>
<td>360 (9 exams @ 40 points each; covering Chapters 12-14, 18-23)</td>
</tr>
<tr>
<td>Exam I (review of ACG3341 material)</td>
<td>10%</td>
<td>100</td>
</tr>
<tr>
<td>Exam II</td>
<td>27%</td>
<td>270</td>
</tr>
<tr>
<td>Exam III</td>
<td>27%</td>
<td>270</td>
</tr>
<tr>
<td></td>
<td>100%</td>
<td>1,000</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 weekly quizzes for the chapters covered on each respective exam up to the date and time of each respective exam. For example, you will be allowed to take the weekly quizzes for the chapters covered on Exam III beginning the day AFTER Exam II is given up to the date and time of Exam III. 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:
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 during our regularly scheduled class time June 7th, 2011. Exam II will be given online during our regularly scheduled class time July 5th, 2011. These dates will be confirmed in class at least a week before each respective exam is given. Exam III will be given online August 2nd, 2011 from 7:00 pm – 9:30 pm. Each exam will be predominantly multiple choice, with both computational as well as conceptual questions. There may be a limited number of True/False questions as well.
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.

Textbook Website:  
Prentice Hall has also prepared a student website to provide practice tools to enhance your learning experience. The website is located at http://wps.prenhall.com/bp_horn gren_cost_13. The links to each chapter are across the numbered row at the top of the page. Each chapter’s link contains practice multiple choice, true/false, fill-in-the-blank, essay questions, etc. that you can use as a vital part of your learning process.

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

Office hours:  
I will be available one hour starting immediately following class in Elluminate, or by appointment either in person or by telephone. 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 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.”

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 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.
### Tentative Class Calendar

<table>
<thead>
<tr>
<th>Class Date</th>
<th>Reading Assignments</th>
<th>Exercises &amp; Problems</th>
</tr>
</thead>
<tbody>
<tr>
<td>On Your Own</td>
<td>The Syllabus</td>
<td>SYLLABUS REVIEW</td>
</tr>
<tr>
<td>May 17, 2011</td>
<td>Chapter 5, Chapter 6</td>
<td>CHAPTER 5: Exercises 17, 18, 20, 24</td>
</tr>
<tr>
<td>May 24, 2011</td>
<td>Chapter 7, Chapter 8</td>
<td>CHAPTER 7: Exercises 23, 30, Problems 32, 36, 37</td>
</tr>
<tr>
<td>May 31, 2011</td>
<td>Chapter 11, Chapter 16</td>
<td>CHAPTER 11: Exercises 16, 18, 25</td>
</tr>
<tr>
<td>June 7, 2011</td>
<td></td>
<td>Exam I (Chapters 4 – 8, 11, 16) 6:30 pm – 9:40 pm</td>
</tr>
<tr>
<td>June 14, 2011</td>
<td>Chapter 17, Chapter 18</td>
<td>CHAPTER 17: Exercises 16, 18, 19, 21, 22</td>
</tr>
<tr>
<td>June 21, 2011</td>
<td>Chapter 19</td>
<td>CHAPTER 18: Exercises 16, 17, 18, 19, 20</td>
</tr>
<tr>
<td>On Your Own</td>
<td>Chapter 12</td>
<td>CHAPTER 12: Exercises 18, 19, 21, 22, 26, 27 Problems 28, 33</td>
</tr>
<tr>
<td>On Your Own</td>
<td>Chapter 13</td>
<td>CHAPTER 13: Problems 33, 36, 37</td>
</tr>
<tr>
<td>June 28, 2011</td>
<td>Chapter 14</td>
<td>CHAPTER 14: Exercises 16, 19, 23, 24, 26 Problems 34, 35</td>
</tr>
<tr>
<td>July 5, 2011</td>
<td></td>
<td>Exam II (Chapters 12 – 14, 17 – 19) 6:30 pm – 9:40 pm</td>
</tr>
<tr>
<td>On Your Own</td>
<td>Chapter 20</td>
<td>CHAPTER 20: Exercises 16, 19, 21, 22, 25, 26</td>
</tr>
<tr>
<td>July 12, 2011</td>
<td>Chapter 21</td>
<td>CHAPTER 21: Exercises 18, 19, 23, 24, 26 Problems 29, 31</td>
</tr>
<tr>
<td>July 19, 2011</td>
<td>Chapter 22</td>
<td>CHAPTER 22: Exercises 20, 21</td>
</tr>
<tr>
<td>July 26, 2011</td>
<td>Chapter 23</td>
<td>CHAPTER 23: Exercises 18, 19, 21, 24</td>
</tr>
<tr>
<td>August 2, 2011</td>
<td></td>
<td>Exam III (Chapters 20 – 23) 6:30 pm – 9:40 pm</td>
</tr>
</tbody>
</table>

**NOTE:** Chapters 4, 12, 13, and 20 listed above in **BLUE** will **not** be reviewed in class. Students are encouraged to e-mail the instructor with any questions regarding these or any other chapter.