



**ACCOUNTING 318 – COST ACCOUNTING
CRN# 20093, SECTION 01, 3 CREDIT HOURS
RAHALL 119, TH 9:30-10:45am
2019 SPRING SEMESTER**

Instructor: Logan Browning, Ph.D., MBA, CMA

Office: 228 Rahall

Telephone: (304) 384-5296

Cell: (304) 419-6102

E-mail: lbrowning@concord.edu

Office Hours: M: 11:00-1:00pm, T: 11:00am-12:00pm, W: 11:00-1:00pm

Department Website: <https://www.concord.edu/business/>

Course Management System: Blackboard

Prerequisites: ACCOUNTING 206 (grade of C or better)

Text requirements:

Course Description/Rationale: A study of the traditional costing systems used in business, including job order, process, and standard costing as well as modern approaches in a just-in-time, world-class environment. Application of budgets and various analyses for manufacturing and service enterprises. Special emphasis on development of cost accounting systems.

Concord University Educational Goal(s): To have a basic understanding of the role of accounting in the field of business.

National Standards: Introduce material necessary to pass the CMA or CPA exams

Learning Outcomes:

- Examine different types of cost accounting systems
- Utilize activity-based costing for management decision making purposes
- Determine break-even point and target profit solutions
- Create master budget including component budgets
- Complete variance analysis and make recommendations based on results
- Use cost information for decision making
- Estimate costs using multiple methods
- Use cost information to measure performance
- Create a cost accounting system in Excel

Course Requirements:

Project/Other – Success in this class depends on you keeping up with assigned material. When you come to class prepared, you ask better questions and give the instructor the needed direction to fill in the gaps for you. Selected textbook problems are suggested for study. We will work as many of these problems as class time allows. Your answers to these problems will generally not be collected as they are for practice and study purposes. I may supply solutions to selected problems not done in class for extra practice. I highly recommend that you work the problems as completely as you can before looking at the solutions. The project will be excel-based and will involve building a comprehensive cost accounting system. More specific information will be provided at the time the assignment is distributed.

Exams – Exams may consist of multiple choice, short essay, problems, and other types of questions, and will be given in class. The final exam will be comprehensive. There will be absolutely **NO** makeup exams given for any reason. If a student must miss an exam because of a reasonable, documented reason (such as illness evidenced by a note from a doctor), he/she must inform the instructor no later than the day of the exam, and arrangements (such as “reweighting” other course requirements) must be made at that time. Failure to inform the instructor will result in a grade of zero for the exam. **EXCEPTION:** If you will be missing an exam for a sanctioned (required) University trip or event, please make arrangements with me prior to the missed exam. Proper documentation from the sponsor of the activity must be submitted at least one week before the missed exam is administered.

Attendance – All students are expected to attend class (both physically and mentally) and to participate in class discussions and be prepared to contribute to discussions of assigned material. However, students are responsible for all discussions, assignments, announcements, etc. made in every class meeting whether or not the student attends. Students’ end of semester averages as determined by the grading rubric below will be curved based on attendance and participation at the instructor’s discretion. Further, as a penalty for excessive absence from class meetings, students will not receive a final grade higher than the percentage of classes they attend. For example, if a student attends 75% of the class meetings and receives 85% of the total points, the student would receive a **C** for the final grade.

Calculator policy – Students are encouraged to bring and use non-programmable business calculators on exams if computations are required. **Graphing calculators are not to be used on the exams.** Absolutely, **NO** cell phones calculators will be permitted for use on quizzes or exams.

Cell Phone Policy – All cell phones must be silenced and stowed away to prevent class disruptions.

Grading Policy and Scale

- Project/Other = 25%
- Test 1 = 25%
- Test 2 = 25%
- Test 3 = 25%

A = 90-100 B= 80-89 C= 70-79 D = 60-69 F < 60

Course Timeline (Schedule of Assignments/Assessments/Presentations)

Week	Chapter Assignment
1	CH 3
2	CH 3 (cont), CH 4
3	CH 4 (cont), CH 5
4	CH 5 (cont), CH 7
5	CH 7 (cont), CH 8
6	CH 8 (cont), Review
7	Exam, CH 9
8	CH 9 (cont), CH 11
9	Spring Break
10	CH 11 (cont), CH 13
11	CH 13 (cont), CH 14
12	CH 14 (cont), Review
13	Exam, CH 15
14	CH 15 (cont), CH 16
15	CH 16 (cont), CH 17
16	CH 17 (cont), Review
Final Exam	Thursday, May 9th, 9:00AM-11:15AM

Accessibility/Accommodations:

Concord University is committed to responding to the needs of students with disabilities as defined by the Americans with Disabilities Act. Please inform your instructor at the beginning of the class semester if you have a disability and are requesting accommodations. It is your responsibility to self-disclose that you are requesting accommodations. The University and instructor will provide you with a reasonable accommodation. You should register with CU's Disability Services Office, located in the Athens campus Jerry and Jean Beasley Student Center, Bottom Floor, across from the Campus Post Office. The Disability Services Office phone is 304-384-6086 or you can email the Director, Nancy Ellison, at nellison@concord.edu for assistance.

Academic Dishonesty

Academic dishonesty is morally unacceptable as well as destructive to the learning and teaching atmosphere. Academic dishonesty includes the giving or receiving of improper help on examinations or assignments, falsifying documents, and plagiarism (the act of stealing and using, as one's own, the ideas or the expression of the ideas of another). Such dishonesty can lead to a variety of penalties — including but not limited to failure of assignment, failure of course, loss of institutional privileges, or dismissal from the University. (See University Catalog Academic Policies and Procedures.)

Concord University Honor Code

A Concord University Honor Code was approved by students, staff, faculty, administration, and the CU Board of Governors. The Code states:

"As a member of the Concord University Community I will act with honesty and integrity in accordance with our fundamental principles and I will respect myself and others while challenging them to do the same."

The Honor Code is intended to unite the Concord community behind a culture of honesty, integrity, and civility.

Class/Online Attendance Policy

Per University policy, regular class attendance is part of a student's academic obligation at Concord. Irregular attendance may affect academic performance adversely and is detrimental to the atmosphere of a class. (See University Catalog Academic Policies and Procedures.) The specific attendance policy for this course is outlined in the "course requirements" section.

Emergency Alert System

In an effort to increase safety and security on our campus, Concord University encourages everyone to register for instant text message alerts. Alerts will only be used for security and safety notices. All students, faculty, and staff are eligible to receive text message alerts on their cell phones or email alerts. Please contact the IT Help Desk for further assistance (304-384-5291).

Emergency Information

Emergency/courtesy telephones are located at the main entrance of each residence hall and at various other locations on campus. Emergency telephones can be identified by the flashing blue light and will provide the user with a direct link to Public Safety at the press of a button. To report an on-campus emergency, call 304-384-5357 or 911. The Office of Public Safety is located on the bottom floor of the Rahall Technology Center. For further emergency information go to: <http://www.concord.edu/administration/office-public-safety>.

Inclement Weather Policy

As a general policy, the University will remain in normal operations during adverse weather conditions. In the event of severe weather conditions, the following may occur:

University Closure

No students or employees are to report.

Classes Cancelled

Students do NOT report BUT employees are expected to report to work at their normal time.

Operating on an Inclement Weather Delay

Under this schedule, all 8 a.m. classes will start at 10 a.m. Students and faculty will follow the Inclement Weather Schedule. (See <http://www.concord.edu/emergency-alerts> for Athens/Beckley Inclement Weather Schedules.) **The inclement weather start time for this class is 11:05PM.**

**Announcements invoking the late schedule or other options referenced above are aired on area radio and television stations and are sent as text and email messages to those enrolled for this service.*

Student Conduct

In classrooms, online, laboratories, and during any activities that are part of course requirements, students are expected to observe reasonable rules of conduct.

Sexual Harassment & Assault

Federal law, Title IX, and Concord University policy prohibits discrimination, harassment, and violence based on sex and gender (including sexual harassment, sexual assault, domestic/dating violence, stalking, sexual exploitation, and retaliation). If you or someone you know has been harassed or assaulted, you can receive confidential counseling support through the Concord University Counseling Center (304-3845290). Alleged Violations can be reported non-confidentially to the Concord University Title IX Coordinator at 304-384-6327 or titleix@concord.edu. Reports to Campus Security can be made at (304384-5357). As an employee at Concord University, I am a mandatory reporter which means I must report any sexual misconduct I am made aware of. This includes verbal or written (such as in an assignment) disclosures of sexual harassment or sexual assault.

Technology Services

Contact the CU Help Desk at extension 5291 from campus or 304-384-5291 off campus. You may also e-mail cuhelpdesk@concord.edu.

NOTE – All dates, assignments, and other contents of the syllabus are subject to change at the discretion of the instructor. Every effort will be made to provide these changes in writing. Verbal notification at any regular scheduled class meeting or through any established means of communication (email, phone, internet, etc.), however, will constitute as sufficient notice.