

Syllabus
AC 314.03 – Cost Accounting
Spring Semester 2010

Instructor: Frank Ilett	Telephone: 426-2568	Office: B 201 D
Class Time: Th 6:00 – 9:00 PM		Office Hours:
Classroom: ICL 302		M-W-F 8:30 -10:30
e-mail: filett@boisestate.edu		T-Th 8:30 – 11:30
		Or by Appointment

Required Texts and Materials:

Fundamentals of Cost Accounting, 2nd edition. Lanen, Anderson, Maher

Course Objectives:

The primary purpose of the course is to provide students with an understanding of the economic decisions made by management, what information to support those decisions is useful and necessary, where that information can be obtained, and how accounting information can be used by managers as they carry out their responsibilities. The main emphasis of the course is on the use and analysis of economic and accounting information by management rather than the preparation of that information.

Core Curriculum Learning Goals and Objectives;

1. Understand and apply analytical and disciplinary concepts and methods related to business and economics including accounting, business policy and strategy, and mathematics and statistics.
2. Communicate effectively: write messages and documents that are clear, concise and compelling.
3. Solve problems including unstructured problems related to business and economics.
4. Resolve ethical issues related to business and economics.

Outcome Assessment:

Evaluation of the student's understanding of managerial accounting will primarily involve homework, examinations, computer-based projects using *Excel*, and class participation and discussions. Examinations and homework will be used to evaluate written communications, Discussion of homework will be used to evaluate oral communication skills, and projects will be used to evaluate computer skills. Library and field assignments will be used to evaluate student's research and writing skills.

Attendance:

Attendance and participation in class discussions is a key ingredient to success in this course. The individual who misses classes will not materially gain from the course and should expect to receive a low or failing grade.

Homework and Assignments:

Listed on the following page is each day's homework assignment. Therefore each student should prepare solutions to the problems for class discussion. Class participation is extremely important. Homework assignments are collected at the end of each chapter. No late homework will be accepted, unless the student contacts the instructor in advance, adequately explains why they cannot come to class and can testify that their homework is already completed. **All homework must be completed in excel.**

Examinations:

There will be three examinations. Each student should bring an 8 ½ by 11 inch blank blue book to the examination period. **No advance or make up** examinations will be given.

Cheating:

Cheating in any form will result in an F for the final grade in this course

Grading:

	<u>Points</u>
Examination I	100
Examination II	100
Examination III	100
Budget Project	100
Homework Assignments	<u>100</u>
Total	<u>500</u>

A curve will not be used in grading. Grades will be assigned as follows:

90-100%	A
80-90%	B
70-80%	C
60-70%	D
Less than 60%	F

Date	Chap.	Classroom	Homework
Jan 21		Orientation	Read Chapter 2
Jan 28	2	Lecture: Cost Concepts and Behavior	Read Chapter 3 Complete: 2-36,2-40,2-43,2-44,2-48
Feb 4	2,3	Discuss Chapter 2 Homework Lecture: Cost-Volume-Profit	Read Chapter 4 Complete: 3-32,3-37,3-43 Handout problem 3-1
Feb 11	3,4	Discuss Chapter 3 Homework Lecture: Cost Analysis for Decision Making	Read Chapter 5 Complete:4-41,4-46,4-49,4-51
Feb 18	4,5	Discuss Chapter 4 Homework Lecture: Cost Estimation	Read Chapter 7 5-41,5-49,5-42 and Handout Problem 5-1. Use regression approach for all estimation questions
Feb 25	5,7	Discuss Chapter 5 Homework Lecture: Job Costing Review for Examination No. 1	Prepare for Examination No. 1
Mar 4	2,3,4,5	Examination No. 1	Read Chapter 8 Complete: 7-29,7-31,7-33,7-36
Mar 11	7,8	Hand Back Examination No. 1 Discuss Chapter 7 Homework Lecture: Process Costing	Read Chapter 9 Complete: 8-23,
Mar 18	8,9	Discuss Chapter 8 Homework Lecture: Activity Based Costing	Read Chapter 11 Complete: 9-24,9-26,9-33,9-38, 9-42
Mar 25	9,11	Discuss Chapter 8 Homework Lecture: Cost Allocations Review for Exam No. 2	Prepare for Examination No. 2
Apr 1		Spring Vacation – No Class	
Apr 8	7,8, 9	Examination No. 2	Read Chapter 12 Complete: 11-36,11-44,11-45 11-47
Apr 15	11,12	Discuss Chapter 11 Homework Lecture: Management Control Systems Hand Back and Discuss Exam No. 2	Complete Handout Problems 12-1, 12-2 and 12-3
Apr 22	12,13	Discuss Chapter 12 Homework Lecture: Budgeting	Read Chapter 16 Complete: 13-36,13-38,13-39 Begin Budgeting Project
Apr 29	13,16	Discuss Chapter 13 Homework Lecture: Variance Analysis	Complete:16-40,16-43,16-44,16-45, 16-51 Complete Budget Case
May 6		Discuss Chapter 16 Homework Review for Examination No. 3 Hand In Budget case	Prepare for Examination No. 3
May 13	11,12,16	Examination No. 3	

Instructor reserves the right to change assignments during the session.