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Calumet College of St. Joseph is a Catholic institution of higher learning dedicated to the academic, spiritual and ethical development of undergraduate and graduate students. Informed by the values of its founding religious community, the Missionaries of the Precious Blood (C.P.P.S.), the College promotes the inherent dignity of all people, social justice, an ethic of service, student empowerment, opportunity, and lifelong learning.

COURSE SYLLABUS

Term: Fall 2018 (2018-1)

Course: ACCT 330A: Cost Accounting

Instructor Information:			
Instructor Name	George F. Grzesiowski (Mr. G) MA/BA/ABD/CPA Professor and Program Director for Accounting		
Office Number:	516		
Phone Number:	Office: 219-473-4283 Cell: 219-716-5002 (Best)		
Email:	ggrzesiowski@ccsj.edu		
Hours Available:	Monday	7:00 AM– 8:30 AM 3:15 PM – 7:00 PM	
	Wednesday	7:00 AM – 8:30 AM 3:15 PM – 7:00 PM	
	Or, by appointment		
Instructor Background: See Autobiography posted in Blackboard			

Course Information:	
Course Time:	Monday/Wednesday 10:15 – 11:45 AM
Classroom:	Room 204
Prerequisites:	ACCT 210-211
Required Books and Materials:	<u>Cost Accounting</u>; Horngren, Datar, Rajan; (15th ed.), Prentice Hall, 2015. ISBN 9780133428704 Pocket Calculator

Learning Outcomes/ Competencies:

Students in this course will:

1. Describe how cost accounting is used for decision making and performance evaluation.
2. Explain the basic concept of cost and how costs are presented in financial statements.
3. Demonstrate how materials, labor and overhead costs are added to a product at each stage of the production cycle.
4. Analyze the basic cost flow model and be able to assign costs in a job cost system.
5. Formulate overhead using predetermined rates and Activity-Based costing.
6. Assess how cost-volume-profit are related and use CVP analysis as a planning and decision making aid.
7. Prepare a budget and use budgets for performance evaluation after flexing the budget.
8. Interpret variable cost variances and fixed cost variances.
9. Summarize process cost accounting and prepare a process cost report.

This course meets the following learning objectives for the Accounting Program:

1. Demonstrate knowledge of current accounting principles, and the use of accounting information by management.
2. Develop critical thinking, problem solving, and communication skills
3. Apply accounting theory in a practical manner.
4. Demonstrate technology skills necessary to solve accounting problems.
5. Meet the requirements for entry-level careers in accounting.
6. Demonstrate the capability to critically and reflectively engage ethical issues in accounting, particularly questions pertaining to social responsibility and professional practice.

Course Description:

This course consists of a discussion of cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labor and factory overhead costs.

Learning Strategies:

The course is supported by a blackboard site. All PowerPoint presentations, demo problems, and assignment solutions will be posted on blackboard. Grades will be posted on blackboard. Questions concerning assignments or course requirements can also be posted on this site.

Open Door Policy

Since your learning is my primary concern, it is imperative that anything preventing you from learning be discussed. Please feel free to make an appointment with me or call/text my cell # so that I can help you keep on track.

Experiential Learning Opportunities:

Students will design job cost systems using cost accounting techniques.

Assessments:																																									
Major Assignments:	Assessment: Exams (3) 300 points 60% Assignments <u>200</u> points <u>40%</u> Total 500 100%																																								
Class Participation And Attendance	Attendance in class is an important priority. Cost Accounting is a course that continues to build on the knowledge gained. It is not possible to understand and grasp the fundamentals being taught in later chapters unless the earlier chapters have been mastered. Missing classes will impede your progress.																																								
Grading Scale																																									
<table border="1"> <thead> <tr> <th>Grade</th> <th>Percent</th> <th>Points</th> </tr> </thead> <tbody> <tr><td>A</td><td>92-100</td><td>460-500</td></tr> <tr><td>A-</td><td>90-91</td><td>450-459</td></tr> <tr><td>B+</td><td>88-89</td><td>440-449</td></tr> <tr><td>B</td><td>82-87</td><td>410-439</td></tr> <tr><td>B-</td><td>80-81</td><td>400-409</td></tr> <tr><td>C+</td><td>78-79</td><td>390-399</td></tr> <tr><td>C</td><td>72-77</td><td>360-389</td></tr> <tr><td>C-</td><td>70-71</td><td>350-359</td></tr> <tr><td>D+</td><td>68-69</td><td>340-349</td></tr> <tr><td>D</td><td>62-67</td><td>310-339</td></tr> <tr><td>D-</td><td>60-61</td><td>300-309</td></tr> <tr><td>F</td><td>59 and below</td><td>299 & below</td></tr> </tbody> </table>			Grade	Percent	Points	A	92-100	460-500	A-	90-91	450-459	B+	88-89	440-449	B	82-87	410-439	B-	80-81	400-409	C+	78-79	390-399	C	72-77	360-389	C-	70-71	350-359	D+	68-69	340-349	D	62-67	310-339	D-	60-61	300-309	F	59 and below	299 & below
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Course Schedule:																																									
Class Date	Topics	Class Discussion/Activities																																							
<u>Week 1:</u> M 8/27 W 8/29	Introduction to Course Chapter 1 the Accountants Role	Introductions Overview of course, expectations & Cost Accounting																																							
<u>Week 2:</u> M 9/3 W 9/5	Holiday - No Class Chapter 2 Cost Terms and Purpose	Review Chapter 1 Assignment Chapter 2 in-class demo problems																																							

<u>Week 3:</u> M 9/10 W 9/12	Chapter 3 Cost Volume Profit Analysis	Review chapter 2 assignment Overview of break-even analysis Chapter 3 in-class demo problems
<u>Week 4:</u> M 9/17 W 9/19	Chapter 4 Job Costing	Review chapter 3 assignments Overview of job costing Chapter 4 in-class demo problems
<u>Week 5:</u> M 9/24 W 9/26	Chapter 5 ABC Costing	Review Chapter 4 assignment Overview of Activity Based Costing Chapter 5 in-class demo problems
<u>Week 6:</u> M 10/1 W 10/3	Review Chapter 5 Assignment No on-site class (W 10/3) – Exam on Blackboard	Exam: Chapters 1-5 Blackboard
<u>Week 7:</u> M 10/8 W 10/10	Chapter 6 Master Budget/Responsibility Accounting	Review exam 1 results Overview of the budget process Chapter 6 in-class problems
<u>Week 8:</u> M 10/15 W 10/17	Chapter 7 Flexible Budgets, Direct Variances, Control	Review chapter 6 assignments Overview of variance reporting Chapter 7 in-class problems
<u>Week 9:</u> M 10/22 W 10/24	Chapter 8 Overhead Variances, Control	Review chapter 7 assignments Overview of variance reporting Chapter 8 in-class problems
<u>Week 10:</u> M 10/29 W 10/31	Chapter 9 Inventory Costing Chapter 10 Cost Behavior	Review chapter 8 assignment Overview of inventory and cost behavior Chapter 9 & 10 in-class problems
<u>Week 11:</u> M 11/5 W 11/7	Review Chapter 9/10 Assignment No on-site class (W11/7) – Exam on Blackboard	Exam 2: Chapters 6, 7, 8, 9, 10

<u>Week 12:</u> M 11/12 W 11/14	Chapter 11 Decision Making	Review exam Overview of decision making tools Chapter 11 in-class problems
<u>Week 13:</u> M 11/19 W 11/21	No Class: Fall Break	Thanksgiving
<u>Week 14:</u> M 11/26 W 11/28	Chapter 15 Cost Allocation of Support Departments	Review chapter 11 assignment Overview of cost allocation to support departments Chapter 15 in-class problems
<u>Week 15:</u> M 12/3 W 12/5	Chapter 17 Process Costing Chapter 23: Performance (Just ROI, RI, EVA)	Review chapter 15 assignment Overview of process cost accounting Chapter 17 in-class problems Overview of performance measures Chapter 23 in-class problems
<u>Week 16:</u> M 12/10 W 12/12 Finals Week	Exam 3: Chapters 11, 15, 17, 23 No on-site class - Exam on Blackboard	Exam 3: Chapters 11, 15, 17, 23 Blackboard Due by 12/12 by 11.59 PM

I reserve the right to change this schedule to meet the needs of the class.

Responsibilities	
Attending Class	You cannot succeed in this class if you do not attend. We believe that intellectual growth and success in higher education occur through interaction in the classroom and laboratories. However, we do not want to penalize students for participating in college-sponsored events. When you miss class because of a college event, you must give notice of your absence in advance, and you are responsible for all missed work. Being absent doesn't excuse you from doing class work; you have more responsibilities to keep up and meet the objectives of this course.

<p>Turning In Your Work</p>	<p>You cannot succeed in this class if you do not turn in all your work on the day it is due.</p> <p>Students are expected to have read the chapter prior to the lecture. Each chapter will be explained and discussed. Concepts will be illustrated by working selected demonstration problems in class.</p> <p>Selected problems will be assigned as homework. Assigned problems are to be posted in Blackboard by the due date.</p> <p>Accurate on time 100% of points Minor Error on time 90% of points Major Error on time 80% of points One week late 50% of points Over one week late 0% of points</p>
<p>CCSJ Student Honor Code</p>	<p>This course asks students to reaffirm the CCSJ Student Honor Code:</p> <p>I, as a student member of the Calumet College academic community, in accordance with the college's mission and in a spirit of mutual respect, pledge to:</p> <ul style="list-style-type: none"> • Continuously embrace honesty and curiosity in the pursuit of my educational goals; • Avoid all behaviors that could impede or distract from the academic progress of myself or other members of my community; • Do my own work with integrity at all times, in accordance with syllabi, and without giving or receiving inappropriate aid; <p>Do my utmost to act with commitment, inside and outside of class, to the goals and mission of Calumet College of St. Joseph.</p>
<p>Classroom Behavior & Using Electronic Devices</p>	<p>Students are expected to treat the instructor and fellow students with respect and courtesy at all times. This means giving your full attention. No private conversations, no catching up on homework assignments, no naps.</p> <p>Electronic devices can only be used in class for course-related purposes. If you text or access the Internet for other purposes, you may be asked to leave, in which case you will be marked absent.</p>
<p>Participating in Class</p>	<p>You must be on time, stay for the whole class and speak up in a way that shows you have done the assigned reading. If you are not prepared for class discussion, you may be asked to leave, in which case you will be marked absent.</p>
<p>Doing Your Own Work</p>	<p>If you turn in work that is not your own, you are subject to judicial review, and these procedures can be found in the College Catalog and</p>

	<p>the Student Planner. The maximum penalty for any form of academic dishonesty is dismissal from the College.</p> <p>Using standard citation guidelines, such as MLA or APA format, to document sources avoids plagiarism. The Library has reference copies of each of these manuals, and there are brief checklists in your Student Handbook and Planner.</p> <p>PLEASE NOTE: All papers may be electronically checked for plagiarism.</p>
Tracking Your Progress	Grades will be posted in blackboard. After each exam a grade based on points earned will be posted to track progress.
Sharing Your Class Experience	Grades will be posted in blackboard. After each exam a grade based on points earned will be posted to track progress.
Withdrawing from Class	After the last day established for class changes has passed (see the College calendar), you may withdraw from a course by following the policy outlined in the CCSJ Course Catalog.

Resources	
Student Success Center:	The Student Success Center provides faculty tutors at all levels to help you master specific subjects and develop effective learning skills. It is open to all students at no charge. You can contact the Student Success Center at 219 473-4287 or stop by the Library.
Disability Services:	Disability Services strives to meet the needs of all students by providing academic services in accordance with Americans with Disabilities Act (ADA) guidelines. If you believe that you need a “reasonable accommodation” because of a disability, contact the Disability Services Coordinator at 219-473-4349.
Student Assistance Program	This free and confidential counseling service is available on-campus to help you deal with personal issues. The counseling office is in Room 301. You can reach them at 219 473-4362 (on campus) or 219-736-4067.
CCSJ Alerts:	Calumet College of St. Joseph’s emergency communications system will tell you about emergencies, weather-related closings, or other incidents via text, email, or voice messages. Please sign up for this important service annually on the College’s website at: http://www.ccsj.edu/alerts/index.html