

Saddleback College
Cost Accounting
Accounting 203 – Spring 2007 Course Syllabus
Instructor: Anthony Y. Teng
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Office: LIB318C (or at Village)
Office Hours:
MW 7:30-8:00am, 10:30-11:00pm, and 6:00-6:45pm
T 9:00-10am and 6:00-6:30pm
or arrange with instructor

Saddleback Web Site and Blackboard Access: <http://www.saddleback.edu>

*Note: Every student is assigned a college e-mail account and pin number (password). **Do not** change your e-mail address. If you prefer to receive e-mail at another address, go to <http://www.saddleback.edu> and then to MySite, select “E-mail” and follow the instructions under “Account Information” to automatically **forward** your messages to the address of your choice.*

Course Requirements/Prerequisites: None.

Course Objectives and Format: (3 units) This course will be a survey of cost accounting including study of process and standard costs, costing methods for material and labor factory overhead.

Lectures, demonstration problems, group discussions, and analysis of "real world" applications will comprise the format of this class. You must be prepared to enter into discussions by reading text assignments and related articles in periodicals. Presentation of elementary cost accounting concepts from the current literature is strongly encouraged. I will supplement the text with articles from the professional literature and various periodicals as these become available. You will receive copies of these and will be expected to be tested on this material.

Texts:

Required: “Fundamentals of Cost Accounting. Second Edition,” Lanen, William N., Anderson, Shannon W & Maher, Michael W. McGraw Hill/Irwin, 2008.

Exams/Grading Policy:

Exams will consist of multiple choice questions, short answer questions, essays and short problems. There will be NO MAKE UP EXAMS given for any reason. If for an EMERGENCY reason you must miss an exam, the instructor must be notified BEFORE the scheduled exam or a grade of zero will be assigned.

Your grade will be determined on the basis of the number of cumulative points scored on quizzes, exams, projects, and class participation. The points will be weighted as follows:

Quiz (10@ 10pts)	100 points
Exam (3@ 100 pts)	300 points
Group project	50 points
Homework (E=2pts, P=5pts)	200 points

Note: Quizzes and homework will be administered via Homework Manager (see below). There is no extra credit.

TOTAL 650 POINTS

Grades are determined as follows:
Grade Index: Points % Letter Grade
(585 - 650) 90-100 A
(520 - 585) 80- 89B
(455 - 519) 70- 79 C
(390 - 454) 60- 69 D
(0 - 389) below 60 F

Access to Blackboard (Saddleback's Online Portal)

Go online to <http://socccd.blackboard.com>, click on "Logon." Complete instructions are available to the left of the "Username" and "Password" boxes. If, after following the instructions, you are unable to access BLACKBOARD, you may e-mail Sheri Nelson at snelson@saddleback.edu for assistance. Include your name, student ID, your four-digit PIN and your Course ID (ACCT 1A, BUS 1, etc.).

Access to Homework Manager

Once you are in the BLACKBOARD website for the course and you have activated Homework Manager, you can access all assigned homework, practice, and quiz exercises and problems. Homework and quizzes are graded by the system. Work **MUST** be submitted into Homework Manager only.

To create a student account, follow these directions:

- 1) Click on the "Register for this class" link on the student menu found on your course homepage.
- 2) Enter the 20 digit code in the boxes on the Student Registration page, and click the next button
- 3) Note: The code is case sensitive; please enter the codes in upper case letters.
- 4) Fill out the register form that appears and click the "O.K." button.
- 5) Click the "Yes" button to confirm your account.

Homework Manager Tips

- You can only do one thing at a time. You cannot view past results while you are in the process of taking an assignment. You cannot take two graded assignments at the same time.
- When trying to print an assignment use the browser's Print Preview and Page Setup options to get the best output possible. You should switch from portrait to landscape, and should extend the margins as far as possible.
- Use the "Next", "Back", "Jump To", and "Save my work" buttons periodically to save and avoid timing out. If there is no activity within 60 minutes, Homework Manager will automatically log out your session.
- Click "Quit and Save" if you wish to work on your assignment at a later time without grading. Remember, you can only work on one open, ungraded assignment at one time.
- Don't copy and paste, this might enter illegal characters in your homework and prevent you from getting a grade.

McGraw-Hill Faculty and student tech support :

Telephone Tech support: 1-800-331-5094
Email tech support: www.mhhe.com/support
Normal Hours (Pacific Standard Time), open 76 hours per week:
Sunday: 4pm - 9pm
Monday – Thursday: 6am - 9pm
Friday: 6am - 4pm

Prompt 1-Homework Manager,
Prompt 4 - : Online Learning Center and Instructor Website registration

Access to On-line Content

Self-register yourself into the eBook site at <http://www.mhhe.com/lanen2e>. Click the link to the Student Edition of the Online Learning Center. (Note: You may need to purchase access to the premium content.) Click on the pull down menu in the top left corner of the page (Choose one...). You will see the chapter options to select.

Note: Technical Support for Homework Manager, eBook, and other course content should be addressed with McGraw-Hill Technical Support.

CHEATING

THE FIELD OF ACCOUNTING REQUIRES A HIGH DEGREE OF ETHICAL RESPONSIBILITY IN ORDER TO INSTILL A LEVEL OF CONFIDENCE IN THE QUALITY OF THE INFORMATION PRODUCED. AN ACADEMIC ENVIRONMENT IS NO DIFFERENT. CHEATING OF ANY KIND ON ANY PROJECT OR TEST WILL NOT BE TOLERATED IN THIS CLASS. A STUDENT WHO IS SUSPECTED OF CHEATING WILL BE SUBJECT TO THE APPROPRIATE PROCEDURES DESCRIBED IN THE STUDENT CATALOG

WITHDRAWALS DURING THE TERM: See Saddleback College Knowledgebase at www.saddleback.edu

Do not assume that the instructor will automatically drop you from the course. If you feel you must drop, take the initiative and do it yourself.

Course Policies, Procedures and Assignments

- The instructor assumes you have the requisite computer skills to successfully complete this course. This includes (at least) proficiency with Microsoft Office and access to the Internet.
- In the event you are using Microsoft Office 2007 (current version), you MUST save course documents in Office 2003 format (MS Word - .doc and MS Excel - .xls). Work and communication submitted in Office 2007's native format will not be accessed.

- ALL cell phones, pagers, palm pilots, iPods, and other wireless devices must be silent during class and OFF during exams.
- Tape recorders, calculators and laptop computers are permitted in class. You are highly recommended to bring a calculator for exams. Cell phones and PDAs are **NOT** allowed for exams. If you have any questions, please ask the instructor before the exam.
- Each chapter will have a quiz which will be taken in Homework Manager. The 10 highest scores will be used in your grade computation. Quizzes must be taken in Homework Manager before the due date. Once the due date has been reached, Homework Manager will not allow you to take the quiz.
- There will be four exams administered throughout the semester. The 3 highest scores will be used in your grade computation.
- Every student is required to attend all class sessions and complete all assignments. There will be no make-up lectures on an individual basis. Poor attendance will be sufficient grounds for being DROPPED from the course; however, do not assume that the instructor will drop you from the course. Once the semester reaches the drop deadline, you will receive a grade.
- You are expected to read the chapter materials prior to class lecture. The author's PowerPoint presentations are used as a lecture outline but we will discuss much more than what is on the file. You are responsible for any material presented in the textbook, resource material, or class discussion.

**ACCOUNTING 203
COST ACCOUNTING (SPRING 2007)**

Note: Dates are approximates and are subject to change; Exam dates are approximate and will be officially announced in class.

Administration of class assignments will be through Homework Manager. You must obtain an access code in order to register for the tool. Each problem is assigned a value. Homework Manager will provide partial credit. Check answers are available for most questions in the text and you can use the general class Blackboard account to access the publisher's web site and solution manual.

Homework Manager is an interactive, Internet-based product designed to help you complete all exercises and problems. You will receive instant feedback and the ability to correct any errors. All work must be fully completed. You must keep up with all assignments. Assignment completion will be the Monday following Exam 1, 2, and 3. Assignments due for Exam 4 must be complete on the Friday before the scheduled "Final Exam."

<i>Week</i>	<i>Week</i>	<i>Chapter</i>	<i>Assignment</i>
1	1/14/08	Chapter 1 – Cost Accounting: Information for Decision Making Chapter 2 – Cost Concepts and Behavior	E2-17, 2-18, 2-19, 2-26, 2- 28, 2-39 P2-40, 2-43, 2-46
2	1/21/08	Chapter 2 Chapter 3 – Fundamentals of Cost- Volume-Profit Analysis	E3-21, 3-22, 3-26, 3-31 P3-33
3	1/28/08	Chapter 3 Chapter 4 – Fundamentals of Cost Analysis for Decision Making	E4-29, 4-30, 4-33, 4-35, 4-37 P4-41, 4-43
4	2/4/08	Chapter 4 Chapter 5 – Cost Estimation	E5-22, 5-25, 5-28, 5-30 P5-37, 5-43
5	2/11/08	Chapter 5 Exam 1 (Chapters 1 – 4)	
6	2/18/08	Chapter 6 – Fundamentals of Product and Service Costing	E6-18, 6-21, 6-23, 6-25, 6-28 P6-36, 6-37
7	2/25/08	Chapter 8 – Process Costing	E8-14, 8-15, 8-18, 8-23, 8- 24, 8-25 P8-42

8	3/3/08	Chapter 8 Chapter 9 – Activity-Based Costing	E9-20, 9-22, 9-24, 9-25
9	3/10/08	Chapter 9 Exam 2 (Chapters 5, 6, 8, and 9)	
10	3/17/08	SPRING BREAK	
11	3/24/08	Chapter 10 – Fundamentals of Cost Management	E10-22, 10-29, 10-30, 10-35 P10-44, 10-45, 10-46
12	3/31/08	Chapter 11 – Service Department and Joint Cost Allocation	E11-23, 11-25, 11-28, 11-30, 11-32
13	4/7/08	Chapter 12 – Fundamentals of Management Control Systems	E12-20, 12-21
14	4/14/08	Chapter 13 – Planning and Budgeting Exam 3 (Chapters 10 – 12)	E 13-16, 13-18, 13-19, 13-21, 13-24 P13-34
15	4/121/08	Chapter 15 – Transfer Pricing	E15-15, 15-22 P15-24
16	4/28/08	Chapter 16 – Fundamentals of Variance Analysis	E16-21, 16-22, 16-23, 16-26
17	5/5/08	Chapter 17 – Additional Topics in Variance Analysis	E17-16, 17-17, 17-18, 17-22
18	5/12/08	Exam 4 (Chapters 13 – 17)	