

**COST ACCOUNTING
ECBA 243
SPRING 2006**

Instructor: F. W. Thompson

Office Hours: Monday-Thursday 11:00 - NOON
(or by appointment)

Office: Buckman 317

Phone: 843-3567 (office)
497-3327 (cell)

Text: *Managerial Accounting*, 11th edition, Garrison and Noreen, McGraw-Hill/Irwin

Course Description: This course covers the analysis of accounting techniques and applications relevant to managerial planning, control, and decision making. Topics include measurement of unit costs, control of operating costs, incremental decision making, production cost reports, cost variances, and profit planning. Students will learn the theory and procedures of specific managerial accounting techniques. They will also be expected to apply those techniques in problems similar to real-world business situations.

Preparation for class meetings: The probability of successful completion of this course will be significantly influenced by the level of your preparation prior to classroom discussion of the chapter material. The instructor expects you to read the text material and attempt to complete the assigned exercises and problems **before coming to class**.

Attendance: Attendance is **mandatory**. Two absences will be allowed. Two additional absences will be allowed for participation in college-sponsored events. Each additional absence will cause a five-point reduction of the final average for the course.

Calculator/Pencil: You are **required** to bring a calculator to class. Also, **ALL WORK** which is turned in for credit must be prepared in pencil.

Grades: Total points possible in this course are 650, as follows:

Three exams	300
Final exam(comprehensive)	100
Cash flow quiz	40
April 28 quiz	50
Budget project	60
Daily work	100
Total	650

A grading scale of A, A-, B+, B, B-, etc. will be used. Any grade reduction due to excessive absences will be assessed after the grade is determined according to the above.

Exams: Three semester exams and a final exam will be given. Each exam can consist of multiple choice, discussion questions and problems. Each exam will be 100 points each. **The three semester exams will be administered in the evening on the date indicated on the syllabus.** Two exam times, one beginning at 5:30pm and the other at 7:45pm, will be offered. The regular class meeting on the day of the exam will be dedicated to a question and answer period and attendance will be optional.

Exam grade substitution: The score on the final exam may be substituted for one semester exam grade of a lower value.

No make-up exams will be given: The score on the final exam will be substituted for a semester exam that was not taken.

Daily work: Quizzes will be used to encourage preparation and attendance. 12 quizzes will be given. The 10 best quiz scores will be used to determine the 100 point grade.

No make-up quizzes will be allowed.

Honor System: This class will be conducted in accordance with the Rhodes College honor system. If you have any questions as to how the honor code applies to work in this class please bring it up for discussion so that everyone will be correctly informed.

The instructor will consider departure from the course schedule and policy as circumstances warrant.

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ASSIGNMENT

MONTH	DATE	DAY	CHAPTER	TOPIC	Exercises/Problems	
JAN	12	TH	16	Statement of Cash Flows		
	17	T	16	Statement of Cash Flows	4,6,11	
	19	TH	16	Statement of Cash Flows	1,2,3,9,10,12	
	24	T	16,1,2	quiz-cash flows	Ch1-1,2 Ch2-2,3,4,	
	26	TH	2	Cost terms, basic concepts	7,8,17,26	
	31	T	3	Job-order costing	1,2,3,5,10	*
FEB	2	TH	3	Job-order costing	14,17,18	
	7	T	4	Process costing	1,2,4,6,10,11	
	9	TH	4	Process costing	14,17	
	14	T	1,2,3,4	Exam 1		
	16	TH	5	Cost behavior	1,3,4,5,9	
	21	T	5	Cost behavior	11,12	
	23	TH	6	CVP analysis	1,2,3,4,5	
	28	T	6	CVP analysis	8,12,13,16	
MARCH	2	TH	7	Variable costing	1,2,5,6,7	
	7	T	7	Variable costing	10,11	
	9	TH	5,6,7	Exam 2		
	14	T		SPRING BREAK		
	16	TH		SPRING BREAK		
	21	T	9	Profit planning	1,2,3,4,6,7	
	23	TH	9	Profit planning	14,16	**
	28	T	10	Standard costs	1,2,3,4,5,6	
APRIL	30	TH	10	Standard costs	10,11,12	BP DUE
	4	T	11	Flexible budgets, overhead	1,2,3,5,8,9,11,15	
	6	TH	9,10,11	Exam 3		
	11	T	12	Segment reporting	1,2,3,5	
	13	TH		EASTER RECESS		
	18	T	12A	Transfer pricing	12,13,21	
	20	TH	13	Selected topics	Handout	
	25	T	13	Selected topics	Handout	
MAY	27	TH	12,13,etc	QUIZ		
	1			FINAL EXAMS BEGIN		

* Last day to drop

** Last day to withdraw

