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Cost Accounting BA 243
Fall 2005

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

Course Description: This course covers the analysis of accounting techniques and applications relative 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.

Course Objective: Students will comprehend the theory and procedures of specific managerial accounting techniques. They will also be able to apply those techniques to problems similar to real-world business situations and will be able to analyze costs using both manual and computerized applications.

Attendance and Classroom Procedures:
Attendance is required in this course. Three points reduction in the final grade may be assessed for each absence in excess of three.

Problems: Problems will be assigned throughout the semester to emphasize course material. Students should complete the problems according to the syllabus and be prepared to discuss them in class. Assignments will be collected periodically and graded for effort and form.

Chapter Quizzes: Quizzes will be used to make certain that students are keeping up with the assigned topics, per the syllabus. No make-up quizzes are allowed, but you may drop two quiz grades.

Tests and Exam: Three major tests and a final exam will be given. Each test will consist of multiple choice, discussion questions and problems. The final exam will be comprehensive. No make-up tests or final exam will be given except for emergencies, as determined by the professor.

Grade Determination:

Daily grade (quizzes/problems/participation)	10
Three tests	65
Final exam (comprehensive)	25
	100

A grading scale of A, A-. B+, B, B-, etc. will be used. Any grade reduction due to poor attendance will be assessed after the grade is determined according to the above procedure.
Honor System: In accordance with the honor system, each student is to complete his or her own work. You may discuss homework assignments with other student, but using another student's solutions for homework will be considered a violation of the honor code.

Cost Accounting
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Syllabus

Day	Date		Chapter	Topic	Exercises & Problems	Quizzes
TH	Aug	25	1	Introduction	1,2 (chapter 2)	
T		30	2	Basic concepts	4,7,8,16,17	
TH	Sept.	1	2	"	26,27,29 (ch. 2); 1,3,4,5,10 (ch. 3)	Ch. 2
T		6	3	Job-order costing	9,14,15,17,18	
TH		8	3	"	20,21	Ch. 3
T		13	5	Cost behavior	1,2,3,4,5	
TH		15		"	13,14,16	
T		20		**Test 1 – ch. 1,2,3,5**		
TH		22	4	Process costing	1 through 8	
T		27	4	"	14,15,16, 18	Ch. 4
TH		29	6	Cost-volume-profit	19,20 (ch. 4); 1,2,3,5 (ch. 6)	
T	Oct.	4	6	"	4,8,12,19	Ch. 6
TH		6	7	Variable costing	1,2,3	
T		11	7	"	4,5,6,11	Ch. 7
TH		13		**Test 2 – ch. 4,6,7**		
T		17		**Fall break**		
TH		20	9	Profit planning	1,2,3,4,5	
T		25	9	"	7,9,10,14	
TH		27	10	Std costs-mat/labor	2,4,5,9	
T	Nov.	1	10	"	10,12,17	
TH		3	11	Std costs – overhead	1,3,7,9,11	
T		8	11	"	15,16,17,19,20	
TH		10		**Test 3 – ch. 9,10,11**		
T		15	16	Stmt. of Cash Flows	1,2,3,4,5	
TH		17	16	"	7,9,10,11,14,17	Ch. 16
T		22	12	Segment reporting	2,3,8,10,11,21	Ch. 16
TH		24		**Thanksgiving Break**		
T		29	12	Segment reporting		Ch. 12
TH	Dec.	1	13	Relevant costs	1,2,3,4	
T		6	13	Relevant costs	7,9,11,12,15	Ch. 13