

Cost Accounting BA 243
Fall, 2004

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Office Hours: 9:15-11:00 TTh and other hours by appointment
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Texts: *Managerial Accounting*, 10th edition, Garrison and Noreen, 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: Four 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. Instead, if a student misses a test, then the weight of the final exam will increase to include the weight of the missed test.

Grade Determination:

The final grade will be determined as follows:

Daily grade (quizzes/problems/participation)	10
Four tests	65
Final exam (comprehensive)	<u>25</u>
	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.

