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## BADM 243-01, Cost Accounting, Spring 2011

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**COST ACCOUNTING**  
**BUS 243 Section 01, 02 Spring 2011**

Instructor: F. W. Thompson  
Office Hours: Monday and Wednesday, 1pm – 3pm  
(or by chance and appointment)

Office: Buckman 329A  
Phone: 843-3567 (office)  
497-3327 (cell)

**Text:** *Managerial Accounting*, 13<sup>th</sup> 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**. Three absences will be allowed. Additional absences may be allowed for participation in college-sponsored events. Each additional unexcused absence may 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 600, as follows:

Three exams	300
Final exam(comprehensive)	100
April 27 quiz	30
Budget project	100
Daily work	70
Total	600

The grading scale is as follows:

<u>Semester Grade</u>	<u>Average Required</u>	<u>Semester Grade</u>	<u>Average Required</u>
A	93 and above	C	73-76.9
A-	90-92.9	C-	70-72.9
B+	87-89.9	D+	67-69.9
B	83-86.9	D	63-66.9
B-	80-82.9	D-	60-62.9
C+	77-79.9	F	59.9 and below

Any grade reduction due to excessive absences will be assessed after the grade is determined according to the above schedule.

**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 will be offered. You may choose the time that best fits your schedule. Unavoidable conflicts will be worked out on an individual basis.

**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. 9 quizzes will be given. The 7 best quiz scores will be used to determine the 70 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.**

<b>COST ACCOUNTING</b>					
<b>BUS 243</b>					
<b>Spring 11 Assignments</b>					
					<b>Assignments</b>
<b>MONTH</b>	<b>DATE</b>	<b>DAY</b>	<b>CH</b>	<b>TOPIC</b>	<b>Exercises/Problems</b>
JAN	12	W	1	Introduction	
	14	F	2	Cost terms	25,26
	17	M		MLK	
	19	W	2	Cost terms	27
	21	F	3	Job-order costing	1,2,3,5
	24	M	3	Job-order costing	10,14
	26	W	3	Job-order costing	17,18
	28	F	4	Process costing	1,2,4,6
	31	M	4	Process costing	10,11
FEB	2	W	4	Process costing	14,17
	2	W	2,3,4	<b>Exam 1</b>	
	7	M	9	exam review, ch 9	1,2,3
	9	W	9	Profit planning	4,6,7
	11	F	9	budget project intro	19
	14	M	5	cost behavior	1,2,4,5,6
	16	W	5	cost behavior	14,16
	18	F	6	CVP analysis	1,2,3,4,5
	21	M	6	CVP analysis	6,8,12
	23	W	6	CVP analysis	13,16,19
	25	F	7	variable costing	1,2,3
	28	M	7	variable costing	5,6,7
MAR	2	W	7	variable costing	8,11,12
	2	W	5,6,7,9	<b>Exam 2</b>	
	7	M		exam review, BP review	
	9	W	10	standard costs	1,2,3
	11	F	10	standard costs	4,5,6,8
	14-18			Spring Break	
	21	M	10	standard costs	10,11,12
	23	W	11	flex budgets/overhead	1,2,3
	25	F	11	flex budgets/overhead	5,6,7
	28	M	11	flex budgets/overhead	9,11
	30	W	12	segment reporting	1,2,3 <b>BP due</b>
APRIL	1	F	12	segment reporting	5,4,20
	4	M	12	segment reporting	15,21
	6	W	13	relevant costs	1,2
	8	F	13	make or buy, etc	3,4,5,6
	11	M	13	special orders, etc	16,19
	13	W	10,11,12,13	<b>Exam 3</b>	
	15	F		exam review/BP return	
	18	M	14	capital budgeting	1,2,3
	20	W	14	capital budgeting	4,5,6
	22	F		Easter Recess	
	25	M	14	capital budgeting	7,8
	27	W	14	Quiz	
	29	F		awards convocation	
MAY	2	M		<b>Final Exams Begin</b>	