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BADM 243-01, Cost Accounting, Fall 2010

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SYLLABUS: BUS 243 COST ACCOUNTING
Fall, 2010 4 credits Section 01 Course number 11037
12:30 – 1:45 PM Buckman 108

Instructor: Dr. Stephanie Moussalli
Office: Buckman 319
Telephone: (901) 843-3223
Email: moussallis@rhodes.edu

Office hours: Tu & Th 9:30 – 11:00 AM
and by appointment

Course materials

Required text: *Managerial Accounting*, 13th ed. 2010. Garrison, Noreen, & Brewer. McGraw-Hill.
ISBN: 9780073379616

Required online homework system:

McGraw-Hill's Connect / Accounting.

http://connect.mcgraw-hill.com/class/s_moussalli_fall_2010

Recommended: Additional online materials such as quizzes and PowerPoint presentations at
www.mhhe.com/garrison13e.

General course information

Prerequisites: Business 241.

Course description: Analysis of cost 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. Computer spreadsheets and cases are used to analyze cost accounting data and to simulate managerial accounting decisions.

Course objectives

Essential objectives:

- You will **gain factual knowledge** about cost accounting topics.
- You will **learn fundamental principles, generalizations, or theories** that will help you handle cost accounting situations.

Important objectives:

- You will **learn to apply course material** to solve problems and make decisions encountered in cost financial accounting situations.
- You will **develop specific skills, competencies, and points of view** needed by business managers and accounting professionals.

Grades

| | |
|--|---|
| 4 exams (including the final exam), 23 points each | 92% |
| Connect homework online and other exercises | <u>10</u> |
| Total | <u>102 out of 100%</u> (i.e., a possible bonus) |

The exams will consist of multiple choice and short answer questions, problems, and discussion questions. They will take place in the evenings. The final exam will be comprehensive. No make-up exams will be given except for emergencies, as determined by the professor. Permission for making up the final exam will almost never be given.

At the end of the term, if a person's numerical average is near a different letter grade, I will consider participation in determining whether the final grade is rounded up or down.

Expectations

Regular participation in class is necessary for good results in this class. In particular, it is essential that you keep up with homework, attend class, prepare for each class, and take notes.

Reading: Read the text and work the homework before the day on which material is covered in class. This will dramatically improve your learning and grade.

Homework: Homework will be assigned for every chapter. Connect homework may not be submitted late.

Attendance: While I do not require attendance, I do expect you to come to every class on time and forbid you from leaving early without notifying me in advance.

Academic ethics and honor code

Any evidence of academic dishonesty may result in your failing this course. Academic dishonesty includes using answer keys or exams from previous semesters and copying (or allowing someone else to copy) any work that is turned in for a grade. It also includes any form of plagiarism. The Rhodes Honor Code must be strictly followed. Remember that your professional reputation as a business manager or accountant begins in your college business and accounting classes, and your reputation for integrity is one of the most essential elements of that reputation.

Additional resources

Students with a documented disability in need of special accommodations should contact the Office of Disability Services (Burrow Student Center, extension 3885, www.rhodes.edu/disabilityservices). That office will also direct you to discuss your accommodations with me.

Tentative schedule. NB: This schedule is subject to change at the instructor's discretion.
Fall, 2010: BUS 243 TR 12:30-1:45 PM Buckman 108

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| Th | Aug 26 | Introduction, Chapter 1 |
| Tu | Aug 31 | Chapter 2 |
| Th | Sept 2 | Chapter 2 |
| Tu | Sept 7 | Chapter 3 |
| Th | Sept 9 | Chapter 3 |
| Tu | Sept 14 | Chapter 4 |
| Th | Sept 16 | Chapter 4 |
| Mon | Sept 20 | Exam 1 on chapters 1, 2, 3, 4. 5:00 PM |
| Tu | Sept 21 | Chapter 5 |
| Th | Sept 23 | Chapter 5 |
| Tu | Sept 28 | Chapter 6 |
| Th | Sept 30 | No class (compensation for Exam 1 session) |
| Tu | Oct 5 | Chapter 6 |
| Th | Oct 7 | Chapter 7 |
| Tu | Oct 12 | Chapter 7 |
| Wed | Oct 13 | Exam 2 on chapters 5, 6, 7. 5:00 PM |
| Th | Oct 14 | No class (compensation for Exam 2 session) |
| Tu | Oct 19 | Fall break |
| Th | Oct 20 | Chapter 9 |
| Tu | Oct 21 | Chapter 9 |
| Th | Oct 26 | Chapter 10 |
| Tu | Oct 28 | Chapter 10 |
| Tu | Nov 2 | Chapter 11 |
| Th | Nov 4 | Chapter 11 |
| Mon | Nov 8 | Exam 3 on chapters 9, 10, 11. 5:00 PM |
| Tu | Nov 9 | No class (compensation for Exam 3 session) |
| Th | Nov 11 | Chapter 12 |
| Tu | Nov 16 | Chapter 12 |
| Th | Nov 18 | Chapter 12 / 13 |
| Tu | Nov 23 | Chapter 13 |
| Th | Nov 25 | Thanksgiving |
| Tu | Nov 30 | Chapter 13 / 14 |
| Th | Dec 2 | Chapter 14 |
| Tu | Dec 7 | Chapter 14 |
| Sat | Dec. 11 | Final examination - comprehensive. 8:30 AM |