

**ACCT 3315.001**  
**Cost Accounting**  
**The University of Texas at Tyler**  
**Department of Accounting**  
**Fall 2023**

**Contact Information:**

Hoyoung Kim, PhD  
Office: BUS 350.08  
Email: [hoyoungkim@uttyler.edu](mailto:hoyoungkim@uttyler.edu) (preferred)  
Phone: (903) 565-6492  
Classroom: Soules College of Business 00227  
Class time: T/Th 9:30 - 10:50 AM  
Office hours: T/Th, 11 AM – 12:30 PM or by appointment at  
[https://calendly.com/dr\\_hoyoungkim/dr-kim-s-office-hours](https://calendly.com/dr_hoyoungkim/dr-kim-s-office-hours)

**Course Description:** Accounting for manufacturing operations; emphasis on standard costing, process costing, and relevant analysis for decision-making.

**Prerequisite:** ACCT 2302 and ACCT 3311.

**Required textbook:** Cost Accounting: With Integrated Data Analytics 1st Edition by Karen Congo Farmer and Amy Fredin. Wiley. ISBN: 978-1-119-62439-4.

A student of this institution is not under any obligation to purchase a textbook from a university-affiliated bookstore. The same textbook may also be available from an independent retailer, including an online retailer. I only require that you purchase the Wiley Plus Access code since it comes with a free eBook. You must purchase the Wiley Plus access code in order to complete online homework and accounting problems. **I accept HW submitted through Wiley Plus only. I will not accept HW submitted as email attachment or in any other form.**

**Course objectives:**

Students in this course will be able to:

- Understand the purpose of cost accounting.
- Understand the concept of cost allocation and the relationship between activities and costs.
- Understand the concept of cost accumulation methods employed in various industries.
- Understand the principles of budgeting.
- Understand variances/ standard costing.
- Understand the relevancy of costs for decision-making.
- Understand how to use accounting information for planning and decision-making.

**Class format:** Class instruction consists of lectures, discussions, and problem-solving. PowerPoint class notes will be posted on Canvas. It is recommended that you bring the notes and a calculator to each class session. Examples and problems are frequently worked during class as effective means of learning important concepts. You may be called on to offer your ideas and answers to the problems discussed.

**Attendance:** Regular class attendance is expected of all students and critical to your understanding of the material. You are responsible for all material covered in class during your absence.

**Assessment:** Your grade will be based on the following:

Test 1	15%
--------	-----

Test 2	15%
Final exam	25%
Case study	15%
Homework	30%
Total	<u>100%</u>

Grades will be assigned based on a 90, 80, 70, 60 percentage scale.

**Tests:** There will be two midterm exams and one final exam. The first midterm exam will cover topics up to the exam date. The second midterm exam will cover topics between the two midterm exams. The final exam will be cumulative, covering all topics during the semester. You are allowed to use only the following items during exams: a four-function calculator, pencils or pens, and erasers. The exam format may include problems, multiple choice questions, and short-answer questions. There are no make-up examinations. Please see the syllabus for exam dates.

If you cannot take the test/exam on the scheduled date due to legitimate reasons, you need to make an arrangement with me to take the test/exam before the scheduled date. **There are no make-up quizzes, tests or exams, except for medical emergency.** Proper documentation must be submitted if requested. No late submission will be accepted without notice in advance or proper documentation.

**Individual Homework:** There are eight homework assignments. You are required to work on these assignments independently. Copying others' work is strictly forbidden. Two attempts per question are allowed. After the first attempt, 20% of points will be deducted. Also, 20% of points will be deducted for each day late.

**Case study:** I will assign one case for the group assignments. Each group should not consist of more than **four** members. If a report is required for a certain case assignment, the report should be neat, legible, and easy to follow. Submission and grading guidelines will be available on Canvas. Each student in the group will receive the same grade based on the quality of the report. Plagiarism on a group assignment will impact the grade of all members of the group.

If you cannot take the quiz/exam on the scheduled date due to legitimate reasons, you need to make an arrangement with me to take the quiz/exam **before** the scheduled date. **There are no make-up quizzes or tests, except for medical emergency.** Proper documentation must be submitted if requested. **No late submission will be accepted without notice in advance or proper documentation.**

## University Policies and Information

- **Withdrawing from Class** - Students, you are allowed to [withdraw](#) (drop) from this course through the [Withdrawal Portal](#). Withdrawing from classes can impact Financial Aid, Scholarships, Veteran Benefits, Exemptions, Waivers, International Student Status, housing, and degree progress. Please read this page, speak with your instructors, consider your options, and speak with your instructor. UT Tyler faculty and staff are here for our students and often can provide additional support options or student assistance. Please read the implications for withdrawing from a course and the instructions on using the Withdrawal portal on the [Registrar's Withdrawal page](#). Texas law prohibits students who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at other 2-year or 4-year Texas public colleges and universities. Consider the impact withdrawing from this class has on your academic

progress and other areas, such as financial implications. We encourage you to consult your advisor(s) and financial aid for additional guidance. CAUTION #1: Withdrawing before census day does not mean you get a full refund. Please see the [Tuition and Fee Refund Schedule](#). CAUTION #2: All international students must check with the [Office of International Programs](#) before withdrawing. All international students are required to enroll full-time for fall and spring terms. CAUTION #3: All UT Tyler Athletes must check with the Athletic Academic Coordinator before withdrawing from a course. CAUTION #4: All veterans or military-affiliated students should consult with the [Military and Veterans Success Center](#).

- **Final Exam Policy:** Final examinations are administered as scheduled. If unusual circumstances require that special arrangements be made for an individual student or class, the Dean of the appropriate college, after consultation with the faculty member involved, may authorize an exception to the schedule. Faculty members must maintain student final examination papers for a minimum of three months following the examination date.
- **Incomplete Grade Policy:** If a student, because of extenuating circumstances, is unable to complete all of the requirements for a course by the end of the semester, then the instructor may recommend an Incomplete (I) for the course. The "I" may be assigned in place of a grade only when all of the following conditions are met: (a) the student has been making satisfactory progress in the course; (b) the student is unable to complete all coursework or final exam due to unusual circumstances that are beyond personal control and are acceptable to the instructor, and (c) the student presents these reasons before the time that the final grade roster is due. The semester credit hours for an Incomplete will not be used to calculate the grade point average.  
The student and the instructor must submit an Incomplete Form detailing the work required and the time by which the work must be completed to their respective department chair or college dean for approval. The time limit established must not exceed one year. Should the student fail to meet all of the work for the course within the time limit, then the instructor may assign zeros to the unfinished work, compute the course average for the student, and assign the appropriate grade. If a grade has yet to be assigned within one year, then the Incomplete will be changed to an F, or NC. If the course was initially taken under the CR/NC grading basis, this may adversely affect the student's academic standing.
- **Grade Appeal Policy:** - Disputes regarding grades must be initiated within sixty (60) days from the date of receiving the final course grade by filing a Grade Appeal Form with the instructor who assigned the grade; this is separate from the Application for Appeal form submitted to the Student Appeals Committee, which does not rule on grade disputes as described in this policy. If the student is not satisfied with the decision, the student may appeal in writing to the Chairperson of the department from which the grade was issued. In situations where there is an allegation of capricious grading, discrimination, or unlawful actions, appeals may go beyond the Chairperson to the Dean of the college from which the grade was issued, with that decision being final. The Grade Appeal form is found in the [Registrar's Form Library](#).
- **Disability/Accessibility Services:** In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA), the University of Texas at Tyler offers accommodations to students with learning, physical, and/or psychological disabilities. If you have a disability, including a non-

visible diagnosis such as a learning disorder, chronic illness, TBI, PTSD, ADHD, or a history of modifications or accommodations in a previous educational environment, you are encouraged to visit <https://hood.accessiblelearning.com/UTTyler> and fill out the New Student application. The Student Accessibility and Resources (SAR) office will contact you when your application has been submitted and an appointment with the Assistant Director Student Accessibility and Resources/ADA Coordinator. For more information, including filling out an application for services, please visit the SAR webpage at <https://www.uttyler.edu/disability-services>, the SAR office located in the University Center, # 3150, or call 903.566.7079."

- **Military Affiliated Students:** UT Tyler honors the service and sacrifices of our military-affiliated students. If you are a student who is a veteran, on active duty, in the reserves or National Guard, or a military spouse or dependent, please stay in contact with your faculty member if any aspect of your present or prior service or family situation makes it difficult for you to fulfill the requirements of a course or creates disruption in your academic progress. It is important to make your faculty member aware of any complications as far in advance as possible. Your faculty member is willing to work with you and, if needed, put you in contact with university staff who are trained to assist you. The [Military and Veterans Success Center \(MVSC\)](#) has campus resources for military-affiliated students. The MVSC can be reached at MVSC@uttyler.edu or via phone at 903.565.5972.
- **Academic Honesty and Academic Misconduct:** The UT Tyler community comes together to pledge that "Honor and integrity will not allow me to lie, cheat, or steal, nor to accept the actions of those who do." Therefore, we enforce the [Student Conduct and Discipline policy](#) in the Student Manual Of Operating Procedures (Section 8).
- **FERPA** - UT Tyler follows the Family Educational Rights and Privacy Act (FERPA) as noted in [University Policy 5.2.3](#). The course instructor will follow all requirements to protect your confidential information.
- **Absence for Official University Events or Activities:** This course follows the practices related to approved absences as noted by the Student Manual of Operating Procedures ([Sec. 1 -501](#)).
- **Absence for Religious Holidays:** This course follows the practices related to [Excused Absences for Religious Holy Days as noted in the Catalog](#).
- **Campus Carry:** We respect the right and privacy of students who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at <http://www.uttyler.edu/about/campus-carry/index.php>.

### Tentative Class Schedule, Fall 2023

Date	Class topic	Assignment Due
Week 1 8/21 – 8/27	Introduction Chapter 1: Cost Accounting Has Purpose Chapter 2: Refresher on Cost Terms	HW 1 due on 8/27
Week 2 8/28 – 9/3	Chapter 8: Job-Order Costing	HW 2 due on 9/3
Week 3 9/4 – 9/10	Chapter 9: Activity-Based Costing	HW 3 due on 9/10
Week 4 9/11 – 9/17	<b>Test 1</b>	
Week 5 9/18 – 9/24	Chapter 11: Process Costing	
Week 6 9/25 – 10/1	Chapter 11: Process Costing (continued)	HW 4 due on 10/1
Week 7 10/2 – 10/8	Chapter 6: Mastering the Master Budget	HW 5 due on 10/8
Week 8 10/9 – 10/15	Chapter 10: Variance Analysis and Standard Costing	HW 6 due on 10/15
Week 9 10/16 – 10/22	<b>Test 2</b>	
Week 10 10/23 – 10/29	Chapter 14: Support Department Costing	
Week 11 10/30 – 11/5	Chapter 14: Support Department Costing (continued)	HW 7 due on 11/5
Week 12 11/6 – 11/12	Chapter 17: Management Control Systems and Transfer Pricing	HW 8 due on 11/12
Week 13 11/13 – 11/19	Case Study: Transfer Pricing (Group assignment)	
Week 14 11/20 – 11/26	Thanksgiving break	
Week 15 11/27 – 12/3	Review for Exam	Case Study due on 11/28
Week 16 12/4 – 12/9	<b>Final Exam</b>	<b>Final exam date: TBD</b>