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**Contact Information:**

Steven Goad

Ph. 903-749-1373

Email: sgoad@uttyler.edu (Preferred method is either email, or Canvas)

I will make every attempt to answer emails within 24 hours (48 hours if received between 5:00 p.m. Friday and 8:00 a.m. Monday).

Office hours: Face-to-face or via Zoom by appointment.

**Course Description:** Cost accounting is a sub-discipline of accounting concerned with the concepts and procedures used to develop a cost accounting system utilized by managers to effectively facilitate planning, control, decision making, and performance reporting.

**Course Objective:** The primary objective of this course to provide you with the knowledge and tools to effectively use managerial accounting information. The specific knowledge and tools objectives include:

* Understand cost allocation and the relationships between activities and costs.
* Develop basic concepts of various cost allocation methods and their implications.
* Understand cost behavior and cost, volume and profit relationships
* Understand the priniples of budgeting.
* Understand the differences between how variable and absorption costing is calculated.
* Understand variances / standard costing.
* Understand the relevancy of costs for decision making.
* Develop insight into the evaluation and managing of performance.

**Text: Cornerstones of Cost Management, 4th Edition by Hanson, Mowen**

*CengageNOWv2* for ***Cornerstones of Cost Management, 4th Edition***.

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

Exam 1 (Chapters 1 – 5, 12) 150 pts.

Exam 2 (Chapters 6-10) 150 pts.

Exam 3 (Chapters 11, 13-16) 150 pts.

Exam 4 (Chapters 17-20, Cumulative) 250 pts.

Preparation/Participation 100 pts.

Homework 200 pts.

Total 1,000 pts.

Grades will be assigned based on a 90, 80, 70, 60 percentage scale based on total points earned. Therefore, students who earn 900 or more points will be assigned a grade of A, 800 points or more a grade of B, 700 or more a grade of C, 600 or more a grade of D and less than 600 points a grade of F.

**Homework:** Homework is a part of your course grade and is essential to good performance on the exams. Homework will be either assigned through the homework management system, *CengageNOWv2* or case studies assigned via Canvas.. You may access the homework within the course menu. To achieve the 200 points for your homework grade, I will take your homework average across all mediums and multiple by two.

**Exams:**

Exams will be proctored via ProctorU. During exams you will be permitted to have a four-function calculator and one sheet of blank scratch paper only. You will not be permitted to use a cellphone or leave the exam. Please study and prepare accordingly.Beyond the cost of initial equipment needed (e.g. a camera for your computer), there will not be any additional cost for proctoring. You will need to create a ProctorU account and install the ProctorU extension before attempting any assessment.

To create a ProctorU account, follow the ProctorU tool within Canvas. Please make sure you are using the current version of Chrome or Firefox and download the ProctorU extension available at [http://bit.ly/proctoruchrome](https://urldefense.proofpoint.com/v2/url?u=https-3A__app.salesforceiq.com_r-3Ftarget-3D5d137d76c9e77c007841ca15-26t-3DAFwhZf2ZFEfYBo-2DqQUqlpi267x7hf0v4XkgIAHDlggcUEBDeAvAoz2PAzpwksnwZC1k-5Fntr1EIt6H-2D7AS9XDaOSl-5FE-5FJoZ222EUyXBm4YPa40BGIUcR4seulzr0LGq4-2DnfMdqiD-5FkP-5F-2D-26url-3Dhttps-253A-252F-252Fapp.salesforceiq.com-252Fr-253Ftarget-253D5b044cdf4cedfd00711ff53b-2526t-253DAFwhZf0XInPt5bkyPcC8MBZYw-5Fz7fVzR4ZreIKdOu9VnyQerBwW9Gmc0Oeo6BDRVaeMNFyWfC2UMEv-2DZKpAQRp9hMyNwZExv7YavWgiC5BjGSUtn6akCNH13s6CkvjbfhZF1ZIA7iGe-5F&d=DwMFaQ&c=e7TYJBzRfB0YbjEn2u3vBA&r=Qvi6AJyubCmXAUSk-P4Qojb2KkVXSFL1SEorkpXNdjU&m=vgEXytb16kAjIBAiVJcZvUFuo_MS62HaTBSXu-OQIzM&s=0VOoyClfMgW78teIrF2P60Mcso0T-BQZhARUvlW6P5w&e=) or [https://www.proctoru.com/firefox](https://urldefense.proofpoint.com/v2/url?u=https-3A__app.salesforceiq.com_r-3Ftarget-3D5d137d76c9e77c007841ca1a-26t-3DAFwhZf2ZFEfYBo-2DqQUqlpi267x7hf0v4XkgIAHDlggcUEBDeAvAoz2PAzpwksnwZC1k-5Fntr1EIt6H-2D7AS9XDaOSl-5FE-5FJoZ222EUyXBm4YPa40BGIUcR4seulzr0LGq4-2DnfMdqiD-5FkP-5F-2D-26url-3Dhttps-253A-252F-252Fwww.proctoru.com-252Ffirefox&d=DwMFaQ&c=e7TYJBzRfB0YbjEn2u3vBA&r=Qvi6AJyubCmXAUSk-P4Qojb2KkVXSFL1SEorkpXNdjU&m=vgEXytb16kAjIBAiVJcZvUFuo_MS62HaTBSXu-OQIzM&s=jEtNRk3pQf2vYee2PGfk8rlBDSdtZ8pqAIozZ0KmY6g&e=).

In order to use ProctorU, you will need the following:

* High-speed Internet connection
* Webcam (internal or external)
* Windows, Mac, or Chrome Operating System
* Up-to-date Chrome or Firefox browser and ProctorU extension installed
* Valid photo ID
* Quiet environment to take your assessment

\*\* no one is allowed to be in the room with you during an exam.

 You can visit the Test Taker Resource Page for additional information at <https://bit.ly/ProctorMe>

**UT Tyler Policies:** UT Tyler policies regarding matters such as disability access, University-approved absences, student rights and responsibilities and other important policy information can be found at:

<http://www.uttyler.edu/academicaffairs/files/syllabuspolicy.pdf>

**Important Dates:**

**September 4 – Deadline for all registrations and schedule changes**

**November 2 – Last day to withdraw from one or more classes**

**Course Schedule**

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| **Date** | **Topic/Reading** |
| 8/24– 8/30 | Chapter 1 – Introduction to Cost MangementChapter 2 – Basic Cost Management Concepts |
| 8/31– 9/6 | Chapter 3 – Cost Behavior |
| 9/8– 9/13 | Chapter 4 – Activity-Based CostingChapter 12 – Activity Base Management |
| 9/14-9/20 | Chapter 5 – Job-Order Systems |
| 9/18-9/20 | ***Exam 1 (Chs. 1-5, 12)*** |
| 9/21 – 9/27 | Chapter 6 – Process Costing |
| 9/28 – 10/4 | Chapter 7 – Allocating Costs of Support Departments and Joint Products |
| 10/5 – 10/11 | Chapter 8 – Budgeting for Planning and Control |
| 10/12-10/18 | Chapter 9 – Standard Costing |
| 10/19-10/25 | Chapter 10 - Decentralization |
| 10/23 – 10/25 | ***Exam 2 (Chs.6-10)*** |
| 10/26 – 11/1 | Chapter 11 - Strategic Cost MangementChapter 13 – The Balanced Scorecard |
| 11/2 – 11/8 | Chapter 14 – Quality and Environmental CostsChapter 15 – Lean Accounting and Productivity Management |
| 11/9 – 11/15 | Chapter 16 – CVP AnalysisChapter 17 – Activity Resource Usage Model |
| 11/13 – 11/15 | ***Exam 3 (Chs.11, 13-16,17)*** |
| 11/16 – 11/25 | Chapter 18 – Pricing and Profitability Analysis |
| 11/26 – 11/27 | **Thanksgiving Week** |
| 11/30 – 12/6 | Chapter 19 – Captial InvestmentChapter 20 – Inventory Mangement |
| Finals Week | ***Exam 4 (Comprehensive)*** |
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