



COURSE SYLLABUS

Course Prefix & Number	Acct 321
Course Name	Cost Accounting
Term	Spring 2023

1. COURSE INFORMATION

1.1. Instructor Information

Instructor:	Ada Duffey, CPA
Office:	CPS 432
Virtual Office Hours:	Tuesdays 10am-1pm https://wisconsin-edu.zoom.us/j/9959988115?pwd=Z29yWFdjcGVpK0pIT3A0UjFKclZ0UT09
E-mail:	aduffey@uwsp.edu
Expected Instructor Response Time:	Within 12 hours, within 24 hours on weekends

1.2. Course Information

Course Description:	Planning, control and analysis of production and marketing costs through budgeting and standard cost accounting techniques, including variance analysis and inventory management; revenue and cost allocations; strategic planning and the balanced scorecard.
Credits:	3
Prerequisites:	Acct 211


1.3. Textbook & Course Materials

Required Text(s):	Cost Accounting Karen Congo Farmer and Amy J. Fredin
Required materials:	Subscription to online resource WileyPlus is required *please bring a calculator to class

1.4. Course Technology

Course Website:	https://uwstp.instructure.com/courses/570294/sections/604420 or https://uwstp.instructure.com/courses/570294/sections/604435
Course Delivery:	In person/online

Delivery Mode Changes: Changes to course delivery may occur at any time during the term to address public health and safety concerns.

Canvas Support: Click on the HELP button () in the global (left) navigation menu and note the options that appear:

- Ask Your Instructor a Question
Submit a question to your instructor
 - Use Ask Your Instructor a Question sparingly; technical questions are best reserved for Canvas personnel and help as detailed below.
- Chat with Canvas Support (Student)
Live Chat with Canvas Support 24x7!
 - Chatting with Canvas Support (Student) will initiate a *text chat* with Canvas support. Response can be qualified with severity level.
- Contact Canvas Support via email
Canvas support will email a response
 - Contacting Canvas Support via email will allow you to explain in detail or even upload a screenshot to show your difficulty.
- Contact Canvas Support via phone
Find the phone number for your institution
 - Calling the Canvas number will let Canvas know that you're from UWSP; phone option is available 24/7.
- Search the Canvas Guides
Find answers to common questions
 - Searching the [Canvas guides](#) connects you to documents that are searchable by issue. You may also opt for [Canvas video guides](#).
- Submit a Feature Idea
Have an idea to improve Canvas?
 - If you have an idea for Canvas that might make instructions or navigation easier, feel free to offer your thoughts through this Submit a Feature Idea avenue.

Self-train on Canvas through the Self-enrolling/paced Canvas training course: <https://uws.instructure.com/courses/45767>

UWSP Technology Support:

The Office of Information Technology (IT) provides a Service Desk to assist students with connecting to the Campus Network, virus and spyware removal, file recovery, equipment loan, and computer repair. You can contact the Service Desk via email at techhelp@uwsp.edu or at (715) 346-4357 (HELP) or visit: <https://www.uwsp.edu/infotech/Pages/ServiceDesk/default.aspx>

For technology instruction sheets, online support videos, and other related resources, go to: <https://www.uwsp.edu/online/Pages/Student-Support.aspx>

The university also provides a Technology Tutoring service in which tutors meet with students one-on-one to provide technology

assistance. To receive help of this nature visit:
<https://www.uwsp.edu/tlc/Pages/techTutoring.aspx>

Additional tools designed to help students taking online or hybrid courses can be found at:
<https://www.uwsp.edu/online/Pages/Online%20Student%20Orientation.aspx>

2. LEARNING OUTCOMES

2.1. Course Goals

Develop skills to know what information is needed to make financial decisions for a company.

2.2. Course Learning Objectives

This course is designed to provide an *in-depth* look at how Cost Accounting works. We will be covering how to produce internal financial statements to aid in understanding the operational side of a business/company.

2.3. Academic Unit

SBE Mission:

The UW-Stevens Point School of Business and Economics creates career ready graduates and leaders through applied learning. We serve the businesses, economy, and people of the greater Central Wisconsin region. We specialize in preparing students for success by providing professional development experiences, access to employers, and in-demand skills.

The SBE achieves its mission by valuing:

- Talent development
- Lifelong learning
- Career preparation
- On the job experiences
- Community outreach
- Regional partnerships
- Continuous improvement

Accreditation Commitment:

SBE is accredited by the Association to Advance Collegiate Schools of Business (AACSB), a designation earned by only 5 percent of world business schools. Accreditation instills a culture of continuously improving our programs through connections with local business leaders, alumni and the community.

3. COURSE POLICIES

3.1. Attendance

required

3.2. Late Work

Not accepted

3.3. Etiquette/Netiquette

Please be respectful

4. GRADING

4.1. Grading Scheme

Letter Grade	Percentage Range (x = your score)				
A	93.0%	≤	x	≤	100.0% (or other max)
A-	90.0%	≤	x	≤	92.9%
B+	87.0%	≤	x	≤	89.9%
B	83.0%	≤	x	≤	86.9%
B-	80.0%	≤	x	≤	82.9%
C+	77.0%	≤	x	≤	79.9%
C	73.0%	≤	x	≤	76.9%
C-	70.0%	≤	x	≤	72.9%
D+	67.0%	≤	x	≤	69.9%
D	60.0%	≤	x	≤	66.9%
F	0.0%	≤	x	≤	59.9%

4.2. Grading Notes (if provided)

4.3. Points Available

Points (if provided)	Percent (if provided)	Item Description	Gradebook Category (if provided)	Category Percent (if provided)
225	51	Exams (4 exams) Exams 1,2 and 4 are worth 60 points. Test 3 is worth 45 points.		
125	28	Online Homework (out of 142 available points)		
50	11	Quizzes (7 quizzes at 10 points, lowest 2 scores are dropped)		
40	9	2 short projects @20 pts		
440	100%	TOTALS		

5. COURSEWORK DESCRIPTIONS & COMMENTARY

5.1. Exams

4 Exams: Make-up exams **are not permitted** except for extraordinary circumstances beyond your control and require advance approval. Documentation such as a copy of an obituary or doctor's note for verification purposes may be required. In the extremely rare situation where a makeup exam is approved, it must be taken before the exams are handed back to the class. In the instance that this is not possible, the available points will be added to the final exam. There will be four unit exams during the semester. The exams will consist primarily of multiple choice questions and short problems. Short problems will be similar to those completed in class or for homework.

5.2. Quizzes

7 (lowest 2 quiz scores will be dropped) Makeup quizzes will not be given.

5.3. Assignments

Need to be completed in order to prepare for the tests and quizzes. Homework assignments will be administered and graded through WileyPlus. In addition to homework exercises, there will be practice problems available through WileyPlus. Due dates are listed on the course schedule. Late homework can be completed but will not be awarded any points.

5.4. Smiley Professional Events (or Pro Events)

Not required for this course.

6. SCHEDULE

6.1. Dates and Deadlines

The instructor will provide a tentative course schedule in a supplementary file. All provided course schedules are organized by week number in accordance with the official UWSP Academic calendar. A direct link to the UWSP Academic calendar can be found here:

<https://www.uwsp.edu/acadaff/Pages/AcademicCalendar.aspx>

7. OTHER ADMINISTRATIVE DETAILS

7.1. ADA / Equal Access for Students with Disabilities

The American Disabilities Act (ADA) is a federal law requiring educational institutions to provide reasonable accommodations for students with disabilities. Links to UWSP's policies regarding ADA, nondiscrimination, and Online Accessibility (IT & Communication Accessibility) can be found at: <https://www.uwsp.edu/datc/Pages/uw-legal-policy-info.aspx>

UW-Stevens Point will modify academic program requirements as necessary to ensure that they do not discriminate against qualified applicants or students with disabilities. The modifications should not affect the substance of educational programs or compromise academic standards; nor should they intrude upon academic freedom. Examinations or other procedures used for evaluating students' academic achievements may be adapted. The results of such evaluation must demonstrate the student's achievement in the academic activity, rather than describe his/her disability.

If modifications are required due to a disability, please inform the instructor and contact the Disability and Assistive Technology Center to complete an Accommodations Request form. The Disability and Assistive Technology Center is located on the 6th Floor of Albertson Hall. For more information, call 715-346-3365, email datctr@uwsp.edu or visit: <https://www.uwsp.edu/datc/Pages/default.aspx>

7.2. Nondiscrimination Statement

No person shall be discriminated against because of race, ethnicity, color, age, religion, creed, gender, gender identity, sexuality, disability, nationality, culture, genetic information, socioeconomic status, marital status, veteran's status, or political belief or affiliation and equal opportunity and access to facilities shall be available to all. To address concerns regarding any of these issues please call 715-346-2606 or visit: <http://www.uwsp.edu/hr/Pages/Affirmative%20Action/About-EAA.aspx>

7.3. SBE Inclusivity Statement

It is my intent that students from diverse backgrounds and perspectives be well-served by this course, that students' learning needs be addressed both in and out of class, and that the diversity that the students bring in and out of class be viewed as a resource, strength, and benefit. Every person has a unique perspective, and we learn from hearing many of them, but not all perspectives are represented in course readings. So, learning depends upon all of you contributing to the class with your own opinions and perspectives. It is my intent to present materials and activities that are respectful of diversity: gender identity, sexuality, disability, age, socioeconomic status, ethnicity, race, nationality, religion, and culture. Your suggestions are encouraged and appreciated. Please let me know ways to improve the effectiveness of the course for you personally, or for other students or student groups.

If you have experienced a bias incident (an act of conduct, speech, or expression to which a bias motive is evident as a contributing factor regardless of whether the act is criminal) at UWSP, you have the right to report it using this link. You may also contact the Dean of Students office directly at dos@uwsp.edu

7.4. Religious Beliefs Accommodation

It is UW System policy (UWS 22) to reasonably accommodate your sincerely held religious beliefs with respect to all examinations and other academic requirements. A direct link to this policy can be found here: https://docs.legis.wisconsin.gov/code/admin_code/uws/22

7.5. Help Resources

This section offers help resources relating to academic tutoring, healthcare, counseling, and other matter of student wellbeing. For help recourse related to technology use, please see section 1.4 above.

The Tutoring and Learning Center helps with Study Skills, Writing, Technology, Math, & Science. The Tutoring and Learning Center is located at 018 Albertson Hall. For more information, call 715-346-3568 or visit: <https://www.uwsp.edu/tlc/Pages/default.aspx>

If you need healthcare, UWSP Student Health Service provides student-centered healthcare that empowers and promotes wellness for all UWSP students. Student Health Service is located on the 1st floor of Delzell Hall. For more information, call 715-346-4646 or visit: <http://www.uwsp.edu/stuhealth/Pages/default.aspx>

The UWSP Counseling Center is staffed with licensed mental health professionals dedicated to assisting students as they navigate difficult circumstances or resolve personal concerns. Therapy and consultation services are free of charge for registered students. The UWSP Counseling Center is located on the 3rd Floor of Delzell Hall. For more information, call 715-346-3553 or visit: <http://www.uwsp.edu/counseling/Pages/default.aspx>

In addition to the support services provided by Student Health Service and the UWSP Counseling, there are also professional support services available to students through the Dean of Students. The Office of the Dean of Students supports the campus community by reaching out and providing resources in areas where a student may be struggling or experiencing barriers to their success. Faculty and staff are asked to be proactive, supportive, and involved in facilitating the success of our students through early detection, reporting, and intervention. As such, an instructor may contact the Office of the Dean of Students if he or she senses that a student is in need of additional support beyond what the instructor is able to provide. For more additional information, please go to <http://www.uwsp.edu/dos/Pages/default.aspx>

UWSP students may also share a concern directly if they or another member of our campus community needs support, is distressed, or exhibits concerning behavior that is interfering with the academic or personal success and/or the safety of others. Please report any concerns of this nature at: <https://www.uwsp.edu/dos/Pages/Anonymous-Report.aspx>

7.6. Emergency Response Guide

In the event of an emergency, follow UWSP's emergency response procedures. For details on all emergency response procedures, please go to: <https://www3.uwsp.edu/emergency/Documents/UWSP%20Emergency%20Guidebook.pdf>

7.7. UWSP Community Bill of Rights and Responsibilities

UWSP values a safe, honest, respectful, and inviting learning environment. In order to ensure that each student has the opportunity to succeed, a set of expectations has been developed for all students, staff, and faculty. This set of expectations is known as the Rights and Responsibilities document, and it is intended to help establish a positive living and learning environment at UWSP. For more information, go to:

<https://catalog.uwsp.edu/content.php?catoid=10&navoid=422#section-1-communal-bill-of-rights-and-responsibilities>

7.8. *University Attendance Policy*

In addition to the course attendance policies determined by the instructor (noted above if applicable), the university provide standard guidelines by which students are to abide. All exceptions to the course attendance policy or the university guidelines should be documented in writing. A link to the university's attendance guidelines can be found at:

<https://www.uwsp.edu/regrec/Pages/Attendance-Policy.aspx>

7.9. *University Drop Policy*

You are expected to complete the courses for which you register. If you decide you do not want to take a course, you must follow the procedures established by the university to officially drop the course. If you never attend or stop attending a course and fail to officially drop, you will receive an F in the course at end of the semester. A link to the university's drop policy can be found at:

https://catalog.uwsp.edu/content.php?catoid=11&navoid=431&hl=add%2Fdrop&returnto=search#Drop/Add/Withdrawal_Procedures

7.10. *Academic Honesty*

UW System policy (UWS 14) states that students are responsible for the honest completion and representation of their work, for the appropriate citation of sources, and for respect of others' academic endeavors. Students suspected of academic misconduct will be asked to meet with the instructor to discuss the concerns. If academic misconduct is evident, procedures for determining disciplinary sanctions will be followed as outlined in UWS 14. A direct link to this policy can be found here: https://docs.legis.wisconsin.gov/code/admin_code/uws/14

7.11. *Grade Reviews/Appeals*

A formal grade appeal, also known as a Grade Review, can be requested in instances when the student feels that he or she was not provided a syllabus with a grading scale in a timely manner (i.e., the end of the second week of classes) and/or the instructor did not stick with the grading scale published in the syllabus. Questions of whether or not the instructor appropriately graded one or more of the course assignments, quizzes, exams, etc. are not matters to be decided by a formal grade appeal, but rather should be taken up with the instructor directly. Information on grade reviews can be found in the University Handbook, Chapter 7, Section 5. A link to the university's policies on non-academic misconduct can be found at:

<https://www.uwsp.edu/acadaff/Pages/gradeReview.aspx>

7.12. *Non-Academic Misconduct*

Information on non-academic misconduct can be found in Chapters 17 and 18 of the Student Rights and Responsibilities Document. A link to the university's policies on non-academic misconduct can be found at: <https://www.uwsp.edu/dos/Pages/stu-conduct.aspx>.

7.13. *Confidentiality*

Under FERPA, students cannot remain anonymous in a class. Students are permitted to know who else is in their class.

Learning requires risk-taking and sharing ideas. Please keep your classmates' ideas and experiences confidential outside the classroom unless permission has been granted to share them.

This course may require students to post their work online using applications or services that have not been approved by UW-system. In this situation, the students work will only be viewable only by his or her classmates. None of the work submitted online will be shared publicly. Some assignments require account creation for online programs. The instructor of this course will not share your academic records (grades, student IDs). Confidentiality of student work is imperative, so you should not share the work of your peers publicly without their permission. By participating in these assignments, you are giving consent to sharing of your work with others in this class and you recognize there is a small risk of your work being shared online beyond the purposes of this course. Examples of additional risks include data mining by the company providing the service, selling of your email to third parties, and release of ownership of data shared through the tool. Please contact your instructor prior to the due date if you wish not to participate in these online assignments due to confidentiality concerns.

UW-System approved tools meet security, privacy, and data protection standards. For a list of approved tools, go to: <https://www.wisconsin.edu/dle/external-application-integration-requests/>. Tools not listed on the website linked above may not meet security, privacy, and data protection standards. If you have questions about tools, contact the UWSP IT Service Desk at 715-346-4357. Links to the Terms of Use and Privacy Policies for tool used at UWSP be found at: <https://www.uwsp.edu/online/Pages/Privacy-and-Accessibility-Links.aspx>

Here are steps you can take to protect your data and privacy:

- Use different usernames and passwords for each service you use
- Do not use your UWSP username and password for any other services
- Use secure versions of websites whenever possible (HTTPS instead of HTTP)
- Have updated antivirus software installed on your devices

Additional resources regarding information security at UWSP can be found at: <https://www.uwsp.edu/infosecurity/Pages/default.aspx>.

It is important for students to understand that faculty are required to report any incidents of maltreatment, discrimination, self-harm, or sexual violence they become aware of, even if those incidents occurred in the past, off campus, or are disclosed as part of a class assignment. This does not mean an investigation will occur if the student does not want that, but it does allow the university to provide resources to help the student continue to be successful.

7.14. Intellectual Property - A Guide to Student Recording & Sharing Class Content

Lecture materials and recordings for this class are protected intellectual property at UW-Stevens Point. Students in this course may use the materials and recordings for their personal use related to participation in this class. Students may also take notes solely for their personal use. If a lecture is not already recorded, you are not authorized to record my lectures without my permission unless you are considered by the university to be a qualified student with a disability requiring accommodation. [Regent Policy Document 4-1] Students may not copy or share lecture materials

and recordings outside of class, including posting on internet sites or selling to commercial entities. Students are also prohibited from providing or selling their personal notes to anyone else or being paid for taking notes by any person or commercial firm without the instructor's express written permission. Unauthorized use of these copyrighted lecture materials and recordings constitutes copyright infringement and may be addressed under the university's policies, UWS Chapters 14 and 17, governing student academic and non-academic misconduct.

7.15. Sample Coursework Permission

The instructor may wish to use a sample of your work or some of the feedback you provide on the course in future teaching or research activities. Examples: showing students an example of a well-done assignment; analyzing student responses on a particular question; discussing teaching techniques at a conference. If your coursework or feedback is used, your identity will be concealed. If you prefer not to have your work included in any future projects, please send the instructor an e-mail indicating that you are opting out of this course feature. Otherwise, your participation in the class will be taken as consent to have portions of your coursework or feedback used for teaching or research purposes.

7.16. Revision Clause

This syllabus, the provided schedule, and all aforementioned coursework, are subject to change. It is the student's responsibility to check the course website for corrections or updates to the syllabus. Any changes will be clearly noted in a course announcement or through email.

7.17. COVID-19

Many COVID-19 restrictions have been lifted, both across the state and on UW-Stevens Point campuses. Yet COVID cases continue, so it's important to continue taking precautions. Here are the procedures UW-Stevens Point has in place for fall.

Face Coverings are not required but are encouraged.

- Consider wearing a mask in crowded indoor spaces and when in close proximity outdoors.
- Please be respectful of individual choices to wear or not wear a face covering, and to those who have a higher risk of complications.
- Masks are required in Student Health Service, UWSP Counseling Center and the Speech, Language and Hearing Clinic.
- Here's more on well-fitted [face coverings](#).

For more information, visit our COVID [website](#). Students with questions may call Student Health Service at 715-346-4646.

Schedule

	Date	In Class	Homework due
Week 1	Jan 23	Introduction	
	Jan 25	Ch 1-Cost Accounting Has Purpose	
	Jan 27	Ch 2-Refresher on Cost Terms	
Week 2	Jan 30	Ch 2	BE1-1, BE1-2, BE1-4
	Feb 1	Ch 3-Cost Behavior and Cost Estimation	Quiz 1
	Feb 3	Ch 3	BE2-1, BE2-2, E2-1, E2-4, E2-7, E2-9, E2-15
Week 3	Feb 6	Ch 3	
	Feb 8	Ch 4-Cost-Volume-Profit Analysis	E3-1, E3-10, E3-14
	Feb 10	Ch 4	Quiz 2
Week 4	Feb 13	Ch 5-Relevant Costs	E4-1, E4-5, E4-9, E4-10, E4-14, E4-15
	Feb 15	Ch 5	
	Feb 17	Review	E5-2, E5-3, E5-5, E5-9, E5-10, E5-13,
Week 5	Feb 20	Ch 6-Mastering the Master Budget	TEST 1
	Feb 22	Ch 6	
	Feb 24	Ch 6	
Week 6	Feb 27	Ch 7-Capital Budgeting Choices and Decisions	P6-7
	Mar 1	Ch 7	Quiz 3
	Mar 3	Ch 7	
Week 7	Mar 6	Ch 8-Job Costing Visualized	E7-3, E7-7, E7-8,
	Mar 8	Ch 8	
	Mar 10	Ch 9 – Activity Based Costing	E8-1, E8-2, E8-7, E8-10, E8-14 Quiz 4
Week 8	Mar 13	Ch 9	
	Mar 15	TEST	E9-1, E9-5, E9-10
	Mar 17	Ch 10-Variance Analysis and Standards Costing	
Week 9	Mar 20	SPRING BREAK	
	Mar 22		
	Mar 24		
Week 10	Mar 27	Ch 10	
	Mar 29	Ch 11-Process Costing	E10-1, E10-3, E10-13,
	Mar 31	Ch 11	Quiz 5
Week 11	Apr 3	Ch 11	
	Apr 5	Ch 12-Absorption versus Variable Costing	E11-3, E11-8, E11-15
	Apr 7	Ch 12	
Week 12	Apr 10	Review	

	Apr 12	Ch 13-Data Analytics	E12-1, E12-5, E12-13, E12-14,
	Apr 14	Ch 13	
Week 13	Apr 17	Ch 14-Support Department Costing	E13-2, E13-4, E13-10
	Apr 19	Ch 14	Quiz 6
	Apr 21	Ch 15-Joint Costs and Decision-Making	E14-1, E14-2, E14-7
Week 14	Apr 24	Ch 15	
	Apr 26	Ch 15	
	Apr 28	Ch 16-the Art and Science of Pricing to Optimize Revenue	E15-1, E15-2, E15-5, E15-8
Week 15	May 1	Ch 16	
	May 3	Ch 16	Quiz 7
	May 5	Ch 17-Management Control Systems and Transfer Pricing	E16-1, E16-2, E16-4, E16-5, E16-7, E16-10, E16-12
Week 16	May 8	Ch 17	
	May 10	Ch 18-Business Strategy, Performance Measurement and the Balanced Scorecard	E17-4, E17-6, E17-8
	May 12	Ch 18	
	May 18 8-10am	Final Exam Chapter 13-18	E18-2, E18-3, E18-5, E18-7