

SYLLABUS
COST ACCOUNTING - 321
UW – STEVENS POINT
SCHOOL OF BUSINESS & ECONOMICS

Instructor:	Bo DeDeker, CPA
Office:	CPS 411
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Phone:	715-572-6841 (cell phone call or text)
Office Hours:	Monday and Wednesday 9:00 am to 12:00 pm or by request
Class times & Location:	Sect 1&2 M W 12:35 pm – 1:50 pm CCC 321
Course Web site:	D2L and others presented in class
Course Materials: Required Text:	<i>Managerial Accounting edition 15</i> , Garrison, Noreen, Brewer. McGraw-Hill Irwin, 2015.

SBE Mission:

The UWSP School of Business & Economics educates and inspires students and prepares graduates for success in positions of leadership and responsibility. We serve the students, business, economy and the people of the greater central Wisconsin region. Our students achieve an understanding of regional opportunities that exist within the global economy.

Evidence of our graduates' level of preparation will be found in their ability to:

- Analyze and solve business and economics problems
- Understand the opportunities and consequences associated with globalization
- Appreciate the importance of behaving professionally and ethically
- Communicate effectively

Program Learning Objectives:

Students will be able to apply core concepts, models and methods from business, accounting and economics in identifying and solving problems.

Students will be able to recognize and analyze an ethical dilemma, applying an appropriate ethical framework.

Course Objectives:

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

Student Responsibilities:

You as the student are responsible and accountable for your grade in this course. With that in mind, the following list of suggested successful tools can help to facilitate a desired outcome for this class:

1. Come to class prepared. Do your homework, read the chapters and please come to class with questions of things you do not understand.
2. Inform the instructor of any planned, unplanned life events before missing class time. It is your responsibility to tell the instructor why you have missed a class session in advance either in class or by email.
3. Spend time on this class. This class is preparing you for your future, consider this when applying yourself.
4. Adhere to University codes of conduct.
5. Cell phones are to be left on silent so as not to interrupt class.

Attendance and Class Participation:

Regular attendance and class participation are expected of all students. We will cover a lot of material over the semester, attending every class session will only improve your ability to achieve the grade performance you desire. You as the student are expected to participate in class discussions, homework review, and answering questions.

Cheating and Dishonesty

While I encourage group collaboration and learning I expect that when tests are being worked on in class that no cheating will occur. Cheating in your class or using another student's work as your own is only cheating yourself in life, and will not be tolerated. If you are discovered as being dishonest in class, the consequences will be to the greatest extent possible. The policies and procedures defined by the Chapter UWSP 14 will be followed. For more information, see <http://www.uwsp.edu/dos/Documents/CommunityRights.pdf>. The School of Business & Economics will report misconduct to the Dean of Students as required and additional sanctions may be applied.

Americans with Disabilities Act

Students who may need accommodations or services to achieve course objectives should see me and contact the Disability Services Office (346-3365) as soon as possible.

Quizzes/Excel and Homework Assignments:

You will give problems to complete in class. The homework will not be required to be handed in, however, if you do not do the homework it will have an adverse impact on your exam scores as the problems I give will be on the exams. You are an adult learner it is your responsibility to do your homework and learn the material not the instructors. During the class period questions will be asked of the class, if you are not prepared or do not speak in class you will not receive the participation points.

Grading Policy:

Exam 1	100 points
Exam 2	100 points
Exam 3	100 points
Exam 4	100 points
Final Exam	50 points
Participation	<u>50 points</u>
Total	<u>500 points</u>

Your Overall Final grade will be based on the total points earned. At the end of the class the points will be curved based on the classes performance.

Participation points are earned by good attendance and contribution to class discussions.

Grading Scale

<u>Letter Grade</u>	<u>Percentage Score</u>
A	93 – 100
A-	90 – 92
B+	87 – 89
B	83 – 86
B-	80 – 82
C+	77 – 79
C	73 – 76
C-	70 – 72
D+	67 – 69
D	63 – 66
D-	60 – 62
F	Below 60

2017 UW Stevens Point
Accounting 321 Term II Calendar of Events

Date	Chapter and Problems
Jan 23	Chapter 1 - Managerial Accounting - An Overview Exercises: 1-1, 1-2, 1-7, 1-9, 1-10
Jan 25	Chapter 2 – Managerial Accounting and Cost Concepts Exercises: 2-2, 2-3, 2-5, 2-8, 2-13, 2-17, 2-21, 2-22, Problems: 2B-1, 2B-3
Jan 30	Chapter 3 – Job Order Cost Accounting Exercises: 3-1, 3-3, 3-7, 3-10, 3-11, 3-14, 3-17 Problems: 3-22, 3-24
Feb 1,6,8	Chapter 4 – Process Cost Exercises: 4-2, 4-3, 4-6, 4-8 Problems: 4-15, 4-16
Feb 13	Review for Chapter 1 – 4 Exam
Feb 15	Chapter 5 Cost Volume Profit Analysis Exercises: 5-2, 5-3, 5-4, 5-6, 5-7, 5-9, 5-10, 5-17 Problems: 5-19, 5-23, 5-25
Feb 20	Chapter 1 – 4 Exam (Exam #1)
Feb 22	Chapter 6 – Variable Cost and Segment Reporting: Tools for Management Exercises: 6-1, 6-3, 6-10 Problems: 6-18, 6-20
February 27	Chapter 8 – Master Budgeting Exercises: 8-1, 8-2, 8-3, 8-4, 8-5, 8-6, 8-7 Problems: 8-20, 8-27
March 1	Chapter 9 – Flexible Budgets and Performance Analysis Exercises: 9-1
March 6	Review For Chapter 5,6,8,9 Exam
March 8	Lean Manufacturing Principals Materials Handed out in Class
March 13	Chapter 5,6,8,9 Exam (Exam #2)
March 15,27	Chapter 7 – Activity Based Costing Exercises: 7-1, 7-2, 7-3, 7-4, 7-15 Problems 7-16
March 29, April 3	Chapter 10 – Standard Costs and Variances Exercises: 10-1,10-2, 10-3, 10-4, 10-6 Problem: 10-9
April 10	Review for Chapter 7,10, Lean Manufacturing Exam
April 12	Chapter 11 – Performance Measurement in Decentralized Organizations
April 17,24	Chapter 12 – Differential Analysis: They Key to Decision Making Exercises: 12-1, 12-2, 12-3, 12-4, 12-5, 12-7, 12-9, 12-10, 12-13, 12-15 Problem 12-18
April 19	Exam Chapter 7,10, Lean Manufacturing (Exam #3)
April 26, May 1	Chapter 13 – Capital Budgeting Decisions Exercises: 13-1, 13-2, 13-3, 13-4, 13-6, 13-7, 13-10, 13-13, 13-15 Problems: 13-16, 13-17, 13-21

May 3	Review for Exam Chapter 11,12,13
May 8	Review for Comprehensive Final Exam
May 10	Exam Chapter 11,12,13 (Exam #4)
May 15, 10:15 am to 12:15pm	Final Exam (Exam #5)