

SYLLABUS
COST ACCOUNTING - 321
UW – STEVENS POINT
SCHOOL OF BUSINESS & ECONOMICS
Spring 2018-2019

Instructor: Bo DeDeker, CPA
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Office Hours: Monday and Wednesday 10:00 am to 11:00 pm or by request
Class times & Location: Sect 1 M&W 9:30 am – 10:45 pm CCC 104
Course Web site: D2L and others presented in class
Course Materials: Required Text: ***Cornerstones of Cost Management ed4***, Hansen-Mowen.
Cengage Learning, 2016.

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. Various methods of cost management will be discussed, the student should understand these concepts so if a career is obtained in this field the concepts will be easier to master.

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 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	20%
Exam 2	20%
Exam 3	20%
Exam 4	20%
Final Exam	5%
Participation	<u>15%</u>
Total	<u>100%</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

2018.19 UW Stevens Point
Accounting 321 Term II Calendar of Events

Review of Exams and Chapters

Test 1

Chapter 1 – Introduction to Cost Management

Chapter 2 – Basic Cost Management Concepts

Chapter 3 – Cost Behavior

Test 2

Chapter 4 – Activity Based Costing

Chapter 5 – Product and Service Costing: Job Order System

Chapter 6 – Process Costing

Test 3

Chapter 7 – Allocating Cost of Support Departments and Joint Products

Chapter 8 – Budgeting for Planning and Control

Chapter 9 – Standard Costing: A Functional-Based Control Approach

Chapter 10 – Decentralization: Responsibility Accounting, Performance Evaluation, and Transfer Pricing

Chapter 11 – Strategic Cost Management

Chapter 12 – Activity Based Management

Test 4

Chapter 13 – The Balanced Scorecard – Strategic Based Control

Chapter 14 – Quality and Environment Cost Management

Chapter 15 - Lean Accounting and Productivity Measurement

Chapter 18 – Pricing and Profitability Analysis

Chapter 19 – Capital Investment

Chapter 20 – Inventory Management, Economic Order Quantity, JIT, and the Theory of Constraints.

Course Schedule and Problems to Review for Course Comprehension

Chapter and Problems
Chapter 1 – Introduction to Cost Management Problems – 1.11, 1.12
Chapter 2 – Basic Cost Management Concepts Exercise 2.1, 2.2, 2.3, 2.11,2.13,2.14, 2.18 Problem 2.28
Chapter 3 – Cost Behavior Exercise – 3.1,3.2,3.4,3.6, 3.9, 3.11, 3.25 Problems – 3.32, 3.36
Chapter 4 – Activity Based Costing Exercise – 4.1,4.2,4.3, 4.4, 4.5, 4.11,4.12, 4.22
Chapter 5 – Product and Service Costing: Job Order Systems Exercises - 5.1, 5.3, 5.11,5.12, Problems - 5.26
Chapter 6 – Process Costing Exercises – 6.1, 6.2, 6.3, 6.7, 6.9, 6.11,6.16, 6.21
Chapter 7 – Allocating Cost of Support Departments and Joint Products Exercises - 7.1, 7.2, 7.3, 7.4, 7.7, 7.10
Chapter 8 – Budgeting for Planning and Control Exercises - 8.1,8.2, 8.3
Chapter 9 – Standard Costing: A Functional-Based Control Approach Exercises – 9.1, 9.2, 9.3, 9.6, 9.7, 9.8
Chapter 11 – Strategic Cost Management Exercises – 11.1,11.3
Chapter 12 – Activity Based Management Exercises – 12.18,12.19, 12.20, 12.21, 12.22, 12.23
Chapter 13 – The Balanced Scorecard – Strategic Based Control Exercises – 13.15,13.16,13.17.13.18,13.19
Chapter 14 – Quality and Environment Cost Management
Chapter 15 - Lean Accounting and Productivity Measurement Exercises - 15.1,15.2
Chapter 16 – Cost Volume Profit Analysis Exercises – 16.1,16.2,16.3, 16.4, 16.8,16.9, 16,10,16.12, 16.16, 16.17 -16-26 to 16.30
Chapter 19 – Capital Investment Exercises – 19.1,19.2, 19.3, 19.4, 19.5, 19.6, 19.7, 19.9
Chapter 20 – Inventory Management, Economic Order Quantity, JIT, and the Theory of Constraints. Exercises – 20.1, 20.1, 20.3, 20.6, 20.7, 20.9, 20.10, 20.12, 20.13, 20.15. 20.18 to 20.22

Exercises and problems are listed here for course comprehension. Homework will not need to be handed in for points in this course