

ACCT 3303 701  
Cost Accounting Principles  
Fall 2020 Session 001  
Delivery Method: Online

## Instructor Information

Name: Heather Hull  
Email: hull\_h@utpb.edu  
Phone: none  
Office Location: none  
Office Hours: none

## Course Information

Class Location: Online  
Prerequisites: MATH 1324, ACCT 2302

## Web Conference Hours

I do not have any set hours however I make it a point to address all student emails within 24 hours of receipt.

## Course Description

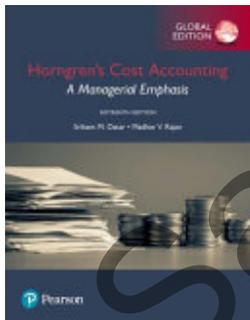
The study of the accumulation measurement assignment and analysis of costs to satisfy management objectives for planning control and evaluation.

To learn a form of managerial accounting called cost accounting that aims to capture a company's total cost of production by assessing the variable costs of each step of production as well as fixed costs.

## Student Learning Outcomes

- Module 1: Understand how management accountants help firms make strategic decisions, describe the 5-step decision making process and its role in management accounting, describe 3 ethical standards associated with management accountants.
- Module 2: Distinguish between inventoriable costs and period costs, identify cost behaviors and cost drivers, compute Contribution margin and evaluate alternatives using CVP analysis, explain how sensitivity analysis helps managers cope with uncertainty
- Module 3: Distinguish between job costing and process costing, Track the flow of costs in a job-costing system, cost products or services using activity based costing, compare activity based costing systems and department costing systems
- Module 4: Name the different types of budget and be able to prepare the schedules for the operating budget, compute static and flexible budgets, understand how managers use benchmarking and variance analysis to make decisions.
- Module 5: Compute income and ending inventory under variable and absorption costing, Name factors that should be considered when adding or dropping customers, products or business units, allocate joint costs using the 4 different methods.

## Required Materials



**Title: Horngren's Cost Accounting**

ISBN: 9781292211541

Authors: Srikant M. Datar, Madhav V. Rajan

Publisher: Pearson Higher Education

Publication Date: 2017-05-31

## Important Academic Dates

UTPB [Academic Calendar](#)

## Graded Material

Course Activity	Points	Percentage of Total Grade
Quizzes	50	10
Discussion Board	25	5
PPT Project	75	15
Exam #1	100	20
Exam #2	100	20
Final Exam (Comprehensive)	150	30

## Grading Scale

90 and above	A
80 to 89	B
70 to 79	C
60 to 69	D
Less than 59	F

## University Policies

### Accommodation for Students with Disabilities

**Students with Disabilities:** The University of Texas Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides “reasonable accommodations” to students with disabilities. Only those students, who an Instructor has received an official Letter of Accommodation (LOA) sent by the Office of ADA for Students, will be provided ADA academic accommodations.

**ADA Officer for Students:** Mr. Paul Leverington

**Address:** Mesa Building 4242/4901 E. University, Odessa, Texas 79762

**Voice Telephone:** 432-552-4696

**Email:** ada@utpb.edu

For the accessibility and privacy statements of external tools used within courses, go to [Accessibility and Privacy Statements](#).

### Sexual Harassment/Sexual Misconduct Policy

You may report incidents of sexual misconduct to any University employee. They are obligated to report any incident to the Title IX Coordinator or Deputy Coordinator.

You may also contact:

The UTPB Police Department at 432-552-2786

The Title IX Coordinator at 432-552-2697 or [TitleIXCoordinator@UTPB.edu](mailto:TitleIXCoordinator@UTPB.edu).

The Dean of Students at 432-552-2600

Reports can also be made via the University Complaint Portal: [UTPB Complaint Management](#)

A **confidential reporting option is available**. Please contact UTPB's Counseling Center at 432-552-3365 or 432-552-2367 or stop by MB 1150.

## Student Success at UTPB

UT Permian Basin offers numerous services to help you reach your academic goals. Available both in the Success Center on the 2nd Floor of the Mesa Building (<https://www.utpb.edu/academics/advising-and-support/student-success-center/index>), and online, UTPB Student Success offers the following services to all students:

- O.W .L. (Online Writing Lab) - Submit essays that need to be revised by one of our tutors to [owl@utpb.edu](mailto:owl@utpb.edu).
- Tutoring - For both online and in person tutoring, please use EAB to create an appointment. ([Utpb.campus.eab.com](http://Utpb.campus.eab.com)) Sign in using UTPB credentials.
- SI/PLTL Sessions - If available for your class, will be communicated to you by the mentor assigned to your class section and students can communicate to their SI or PL through Canvas.
- Peer Mentoring - Incoming freshmen can be paired with a peer mentor who will help you navigate your first year on campus.
- SSC Computer Lab - Come take advantage of the state-of-the-art computers available at the Student Success Center.

Please email [success@utpb.edu](mailto:success@utpb.edu) for more information.

## Course Modalities

Both the Texas Higher Education Coordinating Board (THECB) and the Southern Association of Schools and Colleges Commission on Colleges (SACSCOC) provide

standard definitions for basic course types/modalities that have informed the following adopted course definitions.

**Online Courses** are those in which more than 85 percent of the planned instruction occurs online/virtually (asynchronously) when students and faculty are not in the same place. A fully online course is one in which mandatory in-person meetings occur no more than 15% of the planned instructional time.

**Remote Courses** are ones in which students, while not required to physically come to campus to attend in-person classes, are required to “attend” virtually/remotely (synchronously) during scheduled days and times, with students expected to log in and participate in the lecture via video conferences.

**Hybrid Courses** are courses in which the majority (more than 50% but less than 85%) of the planned instruction occurs when students and instructor(s) are not in the same place. This form of instruction offers a mix of on-campus/in-person and remote/online/electronic learning.

**HyFlex Courses** are those which, like hybrid courses, offer a mix of on-campus/in-person and remote/online/electronic learning. These courses, however, do not require student authentication since at least 50% of the planned instruction occurs when students and instructor(s) are in the same place.

**Face-to-Face/In-Person Courses** are those in which more than 85 percent of the planned instruction occurs when students are in the same place with an instructor(s).

## Distance Education Policy

### Distance Education Courses and Student Identity Authentication Requirements and Policy

SACSCOC defines a distance education course as one in which more than 50 percent of the planned instruction occurs when students and instructor(s) are not in the same physical place. Distance education courses, therefore, include online, remote, and hybrid courses as defined above. Per SACSCOC and University policy, all distance education courses are required to follow our Distance Education Student Authentication Policy procedures (please see below), and these requirements and policies must be stated in the course syllabus. Further, any projected additional student charges associated with verification of student identity must be indicated on the courses schedule and course syllabus.

The Distance Education Student Authentication Policy does not apply to Hyflex Courses--those in which at least 50% of the planned instruction occurs when students and instructor(s) are in the same place--and Face-to-Face/In-Person Courses--those in which more than 85 percent of the planned instruction occurs when students and instructor(s) are in the same place. Student authentication and identity verification in these courses may be accomplished by in-person attendance monitoring as well as through in-class instructor proctored examinations and other assessments. These same “in-class” authentication procedures also may be employed in hybrid courses, but in the case of these defined distance education courses, they must be documented on the course syllabus as described below.

## **Distance Education Student Authentication Policy and Syllabus Requirements**

UT Permian Basin’s Distance Education Student Authentication Policy requires the University to employ processes (documented in each distance education syllabus) to verify that each student who registers for a distance education course is the same student who participates in, completes, and receives credit for the course.

The policy requires faculty members teaching distance education courses to employ at least two methods of verification to ensure student identities. The first method of verification is accomplished by the student logging into Canvas, our learning management system. To access all UTPB courses, students must login to Canvas uniqueness personal identifying username and secure password. This is the primary method of student identity verification. The Distance Education Student Authentication Policy requires at least one additional student identification method within the distance learning course that has been determined and approved by the faculty or academic program. The second method of authentication must be explicitly stated in the syllabus. The second method of student authentication maybe:

- Proctored exams using an approved photo ID\*.
- Presentation of approved photo ID through a webcam and optional levels of proctoring during assessment.
- Field or clinical experiences using an approved photo ID.
- Synchronous or asynchronous video activities using an approved photo ID.
- In hybrid distance education courses, which have an in-person meeting component, the secondary method of student authentication may be accomplished (as is it may be done in hyflex and face-to face-courses) by in-person attendance monitoring as well as through required in-class instructor proctored examinations and other assessments.
- Other Technologies or procedures, etc. (which must be detailed in the syllabus).

If faculty require secondary method of verification for which students are charged a fee (e.g. face-to-face proctoring at an off-campus site that charges a fee), this notification must be stated on the course schedule and in the course syllabus as well.

\*Approved photo identifications include passports, government issued identification, driver's licenses, military ID from DoD; dual credit and early college high school students use school district identifications.

. This course satisfies the second method of student verification by requiring a clear the following (non-graded but mandatory):

1) A clear image of yourself

- a. In color
- b. Well lit, and no shadows on your face or your ID that can obscure your image
- c. Must be taken on the day you submit the photo to reflect your current appearance
- d. Taken in full-face view directly facing the camera
- e. With a neutral facial expression and both eyes open

2) Then a picture of your ID (can be a UTPB ID or government issued ID) with only your name and picture showing (Picture ID card in which the ID number has been covered (tape over any numbers)).

I just need to see you, then the image of you on the card with your name.

Make sure to attach both image files in either JPEG or PNG format to the assignment BEFORE you submit it.

## Course Policies

### Policies and Procedure

#### 1. **Course Content Structure:**

The course is divided into 5 modules, with 12 textbook chapters included.

You should read the textbook section first, and then review the online lecture. The lectures will be summaries, elaborations of the textbook material, and links to related information on the Web. After you have completed reviewing the lecture, you should then log into "Discussion Tool" and post answers to the discussion question (specific to the module) posted by the instructor. You must also read other students' posts and

respond to two other students' responses. Discussion posts must be made by the date on the schedule to receive full credit.

Each Module covers:

- a. 1 or more textbook chapters;
- b. online discussion topics,

## 2. **Grading and Feedback:**

All the course activities will be graded one week after the set due date. You can check your grades by going to GradeBook. If there is any discrepancy in the grade, you must contact me immediately. I will provide individual feedback or a general feedback in the performance of the course activity.

## 3. **Discussion Board Participation:**

Discussion Board will primarily be used for discussing course content related topics and issues. There will be 5 discussion topics for the semester. Each discussion topic is worth 5 points.

In addition to the course content related topics in discussion tool there will be few general topics: Getting to Know Each Other, Technical problems/issues, General Questions related to the course content, etc. The posts under these topics will not be graded.

For each graded discussion question, first, you must respond to the question directly and second, you must read the other students posts and reply to at least two other students responses. You must ensure that the responses to the questions are meaningful, reflective, refer to personal experience and support your course readings. Avoid postings that are limited to 'I agree' or 'great idea', etc. If you agree (or disagree) with a posting then say why you agree by supporting your statement with concepts from the readings or by bringing in a related example or experience.

You are expected to read all messages. You are responsible for reading all of the messages that are posted in the online discussion. Not reading messages is the equivalent of sleeping in class.

Use a person's name in the body of your message when you reply to their message. It helps to keep all of us oriented. It helps us maintain a clearer sense of who is speaking and who is being spoken to. As we begin to associate names with tone and ideas, we come to know each other better.

Change the subject line when you introduce a new topic. The value of this tip will become apparent as the number of messages grows.

**4. Course Incomplete/Withdrawal/Grade Appeal:**

All students are required to complete the course within the semester they are signed up. Incomplete grades for the course are rarely given and will only be granted if the student has complete at least 75% of the course with a grade of 'C' or better and provides a valid, documented excuse for not being able to complete the course on time and has contacted prior to the scheduled last class to request an extension. The student will sign a contract that includes the incomplete course activities and the new due dates. For grade appeal process go to <http://www.utpb.edu/campus-life/dean-of-students/grievances>.

**5. Submission of Course Assessment Activities:**

All the course assessment activities will be submitted via Assignment Tool. Keep in mind the following standards/practices for submission of assignments:

- a. All course assessment activity files that will be submitted to the instructor should be in MS Word or RTF
- b. Be sure to put your name at the top of each page header
- c. Always keep a copy of all the work you submit so that you won't need to re-do it if it should get lost in cyberspace.

**6. Make-Up/Late Submission Policy:**

All course activities must be submitted before or on set due dates and times. If the student is unable to abide by the due dates and times, it is her/his responsibility to contact the instructor immediately. There will be a 10% deduction for each day of late submission of the assignment. NOTE: The due dates and times for the activities will adhere to the Central Time Zone.

**7. Netiquette:**

Anything you type in the discussion area is public - which means that every student in this class (including your instructor) will see what you write. Please pay attention to the language you use and adhere to the following guidelines:

2.
  - a. Do not post anything too personal;
  - b. Do not use language that is inappropriate for a classroom setting or prejudicial in regard to gender, race, or ethnicity;
  - c. Do not use all caps in the message box unless you are emphasizing (it is considered shouting)
  - d. Be courteous and respectful to other people on the list
  - e. Do not overuse acronyms like you would use in text messaging. Some of the list participants may not be familiar with acronyms.

- f. If the posting is going to be long, use line breaks and paragraphs
- g. Fill in a meaningful Subject Line
- h. Write your full name at the end of the posting
- i. Be careful with sarcasm and subtle humor; one person's joke is another person's insult.  
NOTE: If you do not adhere to the guidelines for any posting, you will lose the points that would have been granted, and the instructor reserves the right to remove your posting and to deny you any further posting privileges. Refer to this link for additional help on netiquette: <http://www.albion.com/netiquette/corerules.html>

#### **8. Cheating/Plagiarism/Academic Dishonesty:**

"Plagiarism" includes, but is not limited to the appropriation of, buying, receiving as a gift, or obtaining by any means material that is attributable in whole or in part to another source, including words, ideas, illustrations, structure, computer code, other expression and media, and presenting that material as one's own academic work being offered for credit.

NOTE: Students found plagiarizing or cheating will receive a zero on the course activity which could cause failure in the class and/or suspension or dismissal from the college.

#### **9. Accommodation for Students with Disabilities:**

Americans with Disabilities Act: Students with disabilities that are admitted to The University of Texas of the Permian Basin may request reasonable accommodations and classroom modifications as addressed under Section 504/ADA regulations.

Students who have provided all documentation and are eligible for services will be advised of their rights regarding academic accommodations and responsibilities. The University is not obligated to pay for diagnosis or evaluations nor is it obligated to pay for personal services or auxiliary aids. Students needing assistance because of a disability must contact Testing Services & Academic Accommodations Department, 432-552-2630, Leticia Madrid, [madrid\\_l@utpb.edu](mailto:madrid_l@utpb.edu), no later than 30 days prior to the start of the semester.

The definition of a disability for purposes of ADA is that she or he (1) has a physical or mental impairment that substantively limits a major life activity, (2) has a record of such an impairment or, (3) is regarded as having such an impairment.

If you need accommodations because of a disability, if you have emergency medical information to share with the instructor, or if you need special arrangements in the case the building must be evacuated, please inform the instructor immediately. You may contact the instructor after class or during his/her office hours.

#### **10. Attendance and Class Participation:**

Regular and active participation is an essential, unmistakably important aspect of this

online course. The expectation of the instructor is that students will log on a minimum of three times every seven days. It is critical that you read all of the lecture and assignment materials as well as all of the public discussion materials. Your full participation on a weekly basis is not only a requirement; it is also an essential aspect of the online course process. All students are expected to do the work assigned, notify the instructor when emergencies arise, and make up assignments no later than the due dates. NOTE: For summer classes students are expected to log in every day.

#### **11. Tracking:**

The learning management systems used to deliver this course have a tracking feature. This feature quantifies how often and when students are active in the course and also provides information if the student has accessed different pages of the course.

#### **Absenteeism:**

All the course activities have set dates to be completed and submitted. After the due dates the activities will not be available for the students. Thus, if you are ill for a prolonged time and cannot complete the activities, you must contact me and update the situation. You are expected to log into the course at least once a week. If I am going to be out because of ill health, attending a conference, etc. you will be notified through email.

## **Course Schedule**

Date	Assignments/Activities/Topics	Due Date
Module1 8/24/2020	<b>Introduction Forum: Please let us know something important about you and something that you hope to gain from the course.</b> Ch. 1: The Manager and Management Accounting (17,19,21,22,23,27,34,35)	8/30/2020
8/31/2020	Ch. 2: An Introduction to Cost Terms and Purposes (18,19,20,21,22,32,34,37,38,39) <b>Practice Quiz is due</b>	9/6/2020
9/7/2020	Ch. 3: Cost-Volume-Profit Analysis (19,20,21,30,37,38,46,48) <b>Quiz #2 is due</b>	9/13/2020
9/14/2020	Ch. 4: Job Costing (20,21,22,23,31,34,36) <b>Discussion Posts 1-2 are due</b>	9/20/2020
9/21/2020	Ch. 5: Activity-Based Costing and Activity-Based Management (20,21,37,38,39,42) <b>Quiz #3 is due</b>	9/27/2020
9/28/2020	<b>Exam #1 (Ch. 1-5) is due</b>	10/4/2020
10/5/2020	Ch. 6: Master Budget (22,23,24,25,32,33,35) <b>Quiz #4 is due</b> Please be thinking about your groups for the PPT Project	10/11/2020
10/12/2020	Ch. 7: Flexible Budgets, Direct-Cost Variances, and Management Control (16,17,21,23,24,29,34,36) <b>Discussion Posts 3-4 are due</b>	10/18/2020
10/19/2020	Ch. 8: Flexible Budgets; Overhead Cost Variances, and Management Control (18,19,25,27,30,31,33,35) <b>Quiz #5 is due</b>	10/25/2020
10/26/2020	<b>Exam #2 (Ch. 6-8) is due</b>	11/1/2020
11/2/2020	Ch. 9: Inventory Costing and Capacity Analysis (16,17,24,28,29)	11/8/2020
11/9/2020	Ch. 11: Decision Making and Relevant Information (16,19,22,35,42)	11/15/2020

	<b>Quiz #6 is due</b>	
11/16/2020	Ch. 14: Cost Allocation, Customer-Profitability Analysis, and Sales-Variance Analysis (16,18, 21,23,36,37) <b>PPT Presentation Project is due</b> <b>Discussion Post #5 is due</b>	11/22/2020
11/23/2020	Ch. 16: Cost Allocation: Joint Products and Byproducts (18,24,29,33) <b>Extra Quiz is due</b>	12/1/2020
12/7/2020	<b>Comprehensive Final Exam</b>	12/9/2020

Sample Syllabus