

College of Business Administration and Economics  
New Mexico State University  
**ACCT 353 - Cost Accounting**  
**Fall 2009**

**Instructor:** Dr. Mary Jo Billiot, DBA, CPA  
Business Complex 342  
Office Phone: 575-646-3184  
Email: [mwilliot@nmsu.edu](mailto:mwilliot@nmsu.edu)  
Blackboard Address: <http://learn.nmsu.edu>  
**Office Hours:** 1:30-2:30 Tu & Th; Other times by appointment

**Required Materials:**

*Cost Management – Accounting and Control* (2006) Hansen and Mowen, 6<sup>th</sup> Edition,  
Southwestern Publishing. ISBN 0324559674

*Cost Management - Accounting and Control*, WebCT Access Code. Available in the bookstore  
or on the ACCT 353 WebCT initial entry page. Purchases through the website are directly from  
the publisher and require a credit card. ISBN 0534274889

The bookstore also offers the two required materials combined into a bundle. ISBN 0324612427

\*\*\*\*Other possibilities: Order the WebCT Access Code and only the chapters we will use from  
[www.ichapters.com](http://www.ichapters.com)\*\*\*\*\*

**Course Prerequisites:**

ACCT 251 and ACCT 252 or equivalents

**Course Description:**

Development and use of cost accounting information for inventory valuation, income  
determinations and cost control.

**Course Objectives:**

Upon successfully completing this course, you will be able to

- understand the uses of cost accounting information within an organization,
- apply principles of cost accounting in appropriate circumstances,
- understand the problem of cost assignment and the different cost assignment methods, and  
apply the appropriate method,
- understand and apply budgeting processes
- understand and apply a standard costing process, and
- understand and apply various activity- and strategic-based costing processes.

**Blackboard:**

Upon registering for this course, you will need to gain access to Blackboard. Course materials  
and assignments will be posted to the course web site. Many of these will not be distributed in  
class. It is your responsibility to ensure that you have the materials required for class and that all  
assignments are completed by the due date. Therefore, you will be expected to visit the site  
regularly and use it as one of the keys tools for this course. You may access the site at  
<http://learn.nmsu.edu>.

## **Course Policies:**

Wireless Communications: The use of cellular phones, pagers, etc. during class is distracting and disrespectful to the instructor and your classmates. Remember to turn off all forms of wireless communications before coming to class. If you must be contacted during class for any reason, notify the instructor in advance.

Academic Dishonesty: I expect all students to conduct themselves with the highest level of integrity. Academic dishonesty in any form will not be tolerated. For a definition of academic dishonesty and its consequences, see your student handbook. For the purposes of this course, academic dishonesty includes, but is not limited to,

- copying another student's solution or allowing another student to copy your solution
- soliciting or offering assistance on individual assignments
- removing or copying pages or problems from exams or quizzes
- using programmable calculators during exams or quizzes
- using any type of dictionary during exams or quizzes
- using any type of wireless communication during exams or quizzes
- any other activity that jeopardizes the integrity of this course.

Students with Disabilities: If you have, or think you may have, a disability that interferes with your performance as a student, you are encouraged to discuss this on a confidential basis with the instructor, the Disabled Student Programs Coordinator at 646-1921, and/or the Americans with Disabilities Act Coordinator at 646-7795. If you have a condition that may affect your ability to exit these premises in case of an emergency, you should contact any of the above persons immediately.

## **Course Work**

### Quizzes, Homework, Assignments

- Quizzes will be given on an individual basis and a group basis. If you miss a quiz, your grade will be 0 for the missed quiz. **There will be a quiz for each chapter on the day the chapter begins.**
- Individual homework will periodically be assigned and collected and may not be made up if missed.
- In-class problems will be worked within groups.
- **Assignments will be available on WebCT for each chapter the day we begin the chapter. Assignments are due the day that we begin the subsequent chapter *with the exception of assignments prior to an exam. Assignments for chapters prior to an exam are due on the date of the exam.***
- Read the material and attempt the suggested practice exercises and problems before the class period in which the material will be covered. Class time is for asking and answering your questions

### Contribution to group success

- In addition to group quizzes and assignments, you will receive a grade for your participation in group tasks. **As part of the final exam, team members will rate each other in 3 areas: (1) preparedness for tasks, (2) attendance, and (3) group facilitation.**

Exams – Two midterm exams comprise 300 points and consist of multiple choice, short answer, and problems. The final exam represents 100 points. **No makeup exams will be given. If you miss an exam and *PRIOR TO the exam the instructor approves your absence*, you will receive a grade of 0 for the missed exam and must take a comprehensive final that will count as 250 points. If you have not contacted the instructor prior to the exam, you will receive a grade of 0 and will not be able to make-up the points.** If you are participating in a university-sponsored activity and must miss an exam or other work, notify the instructor prior to the event to make alternate arrangements.

### **Course Grade**

Grades will be assigned consistent with the policy in the undergraduate catalog based on the following:

|   |            |
|---|------------|
| Midterm exams (2@150 points each)       | 300        |
| Final exam                              | 100        |
| Individual & group quizzes/ assignments | 200        |
| Contribution to group success           | 45         |
| <b>Total</b>                            | <b>645</b> |

Your Course Grade will be based upon the percentage of the available points earned where A = 90-100%, etc. The instructor reserves the right to lower the above grading scale.

If you are an undergraduate taking this course on the S-U grading basis, an S will be recorded for anyone earning an A, B, or C letter grade. Incomplete (I) grades will only be given under extenuating circumstances and in accordance with university regulations. The regulations state “... the grade of I is given for passable work that could not be completed due to circumstances beyond the student’s control ... that developed after the last day to withdraw from the course ... In no case is an I grade to be used to avoid the assigning of D, F, U, or RR grades for marginal or failing work.

**ACCT 353 – Cost Accounting – Fall 2009 Tentative Schedule**

| <b>Date</b> | <b>Topic</b>   |
|-------------|--|
| TH 08/20    | Introduction   |
| TU 08/25    | Chapter 2  |
| TH 08/27    |  |
| TU 09/01    | Chapter 3  |
| TH 09/03    |  |
| TU 09/08    |  |
| TH 09/10    | Chapter 5 – Include under-/over-applied overhead and disposition of overhead variances (Chapter 4 pages 88-89) |
| TU 09/15    |  |
| TH 09/17    |  |
| TU 09/22    | Chapter 6  |
| TH 09/24    |  |
| TU 09/29    |  |
| TH 10/01    | <b>Exam I</b>  |
| TU 10/06    | Return Exam I & Chapter 7  |
| TH 10/08    |  |
| TU 10/13    |  |
| TH 10/15    | Chapter 8  |
| TU 10/20    |  |
| TH 10/22    |  |
| TU 10/27    | Chapter 9  |
| TH 10/29    |  |
| TU 11/03    |  |
| TH 11/05    | <b>Exam II</b>   |
| TU 11/10    | Return Exam II & Chapter 14  |
| TH 11/12    |  |
| TU 11/17    |  |
| TH 11/19    | Chapter 17   |
| 11/23-11/27 | <b>Thanksgiving Holidays</b>   |
| TU 12/01    |  |
| TH 12/03    |  |
| TH 12/10    | <b>Final exam</b><br>Sec 01 8:00-10:00<br>Sec 02 10:30-12:30   |