College of Business Administration and Economics
New Mexico State University
ACCT 353 - Cost Accounting
Fall 2012

Instructor: Dr. Mary Jo Billiot, DBA, CPA
Business Complex 342
Office Phone: 575-646-3184
Email: mbilliot@nmsu.edu
CANVAS Address: http://learn.nmsu.edu
Office Hours: 1:30-2:30 TuTh; Other times by appointment

Required Materials:
Cornerstones of Cost Accounting, Hansen and Mowen, 1st ed.
http://www.cengagebrain.com/shop/search/9780538736787 or NMSU Bookstore

Options:
• Instant Access Code for CengageNOW with eBook (purchase online) OR
• Echapters (purchase online for download) OR
• Stand Alone Printed Access Code for CengageNOW with eBook (purchase online or NMSU bookstore – requires mailing time) OR
• Printed Loose-leaf Book with CengageNOW Printed Access Card (NMSU bookstore) OR
• Loose-leaf Printed Textbook with CNOW Instant Access Code (online – requires mailing time)

Course Prerequisites:
ACCT 251 and ACCT 252 or equivalents with a grade of C or better in both.

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.
**CANVAS:**
Upon registering for this course, you will need to gain access to CANVAS. 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](http://learn.nmsu.edu).

**Course Policies:**
**Wireless Communications:** 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 believe you have a disability and would benefit from any accommodations, you may wish to self-identify by contacting the Services for Students with Disabilities (SSD) Office located in Garcia Annex (phone: 646-6840). If you have already registered, please make sure that your instructor receives a copy of the accommodation memorandum from SSD within the first two weeks of classes. It is your responsibility to inform either your instructor or SSD representative in a timely manner if services/accommodations provided are not meeting your needs.
Course Work
Quizzes, Homework, Assignments, and Practice problems
• 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 CANVAS 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. Suggested problems will be assigned in CengageNow and made available on CANVAS in a special announcement.

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 comprehensive final exam represents 100 points. **No makeup exams will be given. If you miss an exam you will receive a grade of 0 for the missed exam and the comprehensive final will count as 250 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:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
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<tbody>
<tr>
<td>Midterm exams (2@150 points each)</td>
<td>300</td>
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<tr>
<td>Comprehensive final exam</td>
<td>100</td>
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<tr>
<td>Individual &amp; group quizzes/ assignments</td>
<td>200</td>
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<tr>
<td>Contribution to group success</td>
<td>45</td>
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<td><strong>Total</strong></td>
<td><strong>645</strong></td>
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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.”
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
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<tbody>
<tr>
<td>TH 08/23</td>
<td>Introduction</td>
</tr>
<tr>
<td>TU 08/28</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>TH 08/30</td>
<td></td>
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<tr>
<td>TU 09/04</td>
<td>Chapter 3</td>
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<td>TH 09/06</td>
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<td>TU 09/11</td>
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<tr>
<td>TH 09/13</td>
<td>Chapter 5 – Include under-/over-applied overhead and disposition of overhead variances (from Chapter 4)</td>
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<tr>
<td>TU 09/18</td>
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<td>TH 09/20</td>
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<tr>
<td>TU 09/25</td>
<td>Exam I</td>
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<tr>
<td>TH 09/27</td>
<td>Return Exam I &amp; Chapter 6</td>
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<tr>
<td>TU 10/02</td>
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<td>TH 10/04</td>
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<td>TU 10/09</td>
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<td>TH 10/11</td>
<td>Chapter 7</td>
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<td>TU 10/16</td>
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<td>TH 10/18</td>
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<td>TU 10/23</td>
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<td>TH 10/25</td>
<td>Speaker – Mandy Funchess</td>
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<tr>
<td>TU 10/30</td>
<td>Chapter 8</td>
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<tr>
<td>TH 11/01</td>
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<td>TU 11/06</td>
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<td>TH 11/08</td>
<td>Exam II</td>
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<td>TU 11/13</td>
<td>Return Exam II &amp; Chapter 9</td>
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<td>TH 11/15</td>
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<td>11/19-11/23</td>
<td>Thanksgiving Break</td>
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<td>TU 11/27</td>
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<td>TH 11/29</td>
<td>Chapter 14</td>
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<td>TU 12/04</td>
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<td>TH 12/06</td>
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<td>TH 12/13</td>
<td>Final exam Sec 01 8:00-10:00; Sec 02 10:30-12:30 Location TBA</td>
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