Accounting and Information Systems
Course Syllabus
ACCT 353 - Cost Accounting
Spring 2015

Instructor: Trevor Shonhiwa
Office Guthrie 312  Phone: (575) 646-4919
Email: trevorf@nmsu.edu

Office Hours: Tuesday 11:00am – 12:00pm
   Wednesday 10:00am – 11:00am
   by appointment

Required Materials:

Course Prerequisites:
ACCT 221 and ACCT 222 (or equivalent) with a C or better in both courses.

Course Description:
The development and use of cost accounting information for inventory valuation, income determination, 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
   ✓ Understand the problem of cost assignment and appropriately apply the different cost assignment methods
   ✓ Understand and apply the budgeting process
   ✓ Understand and apply standard costing and conduct variance analyses

Canvas:
Upon registering for this course, you will need to gain access to Canvas. You may access the site at http://learn.nmsu.edu.

Course Policies:
Attendance: You are expected to attend all classes. Failure to do so may have an adverse effect on your course grade.

Academic Dishonesty: As aspiring accounting professionals, your personal integrity is invaluable to you and the profession that you represent. Therefore, I expect you to conduct yourself with the highest level of integrity. Academic dishonesty in any form will not be tolerated. At a minimum, anyone suspected of academic dishonesty will receive a grade of F for this course. For a definition of academic dishonesty and its consequences, see your student handbook. http://deanofstudents.nmsu.edu/student-handbook/1-student-code-of-conduct/
Assignments:

Practice Problems: The Schedule of Assignments lists several practice problems from the textbook. You should complete all of these problems; the practice will be helpful for the quizzes and exams. These problems will not be graded.

Quizzes: At least one in-class or take-home quiz per chapter will be assigned throughout the semester. No makeup quizzes will be allowed except for university excused absences as defined in the New Mexico State University 2013-2014 Undergraduate Catalog pp. 23-24. At least one quiz grade will be dropped at the end of the semester to determine the total quiz points earned.

Homework: Homework problems that are bolded in the assignments schedule (below) are due after every chapter and will be collected randomly throughout the semester. Homework will be graded for completeness and accuracy.

Midterm Exams: Two midterm exams are scheduled for the course. No makeup exams will be allowed except for university excused absences as defined in the New Mexico State University 2013-2014 Undergraduate Catalog pp. 23-24.

Final Exam: There will be a comprehensive final exam for the course on the date and times shown in the Schedule of Assignments. No makeups will be allowed for the final exam. Your percentage grade on the final exam can be used to replace the grade for one of the midterm exams.

Extra Credit (Optional): You can earn extra credit by doing a short (5 minute) presentation in class on any business related news topic (10 points per presentation, maximum 30 points). Other opportunities for extra credit will be announced during the semester. The maximum points allowable for extra credit is 50 points.

Grades will be assigned based on the following points.

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation</td>
<td>50</td>
</tr>
<tr>
<td>Homework</td>
<td>50</td>
</tr>
<tr>
<td>Quizzes</td>
<td>100</td>
</tr>
<tr>
<td>Exam 1</td>
<td>100</td>
</tr>
<tr>
<td>Exam 2 (Including Budgeting Project)</td>
<td>125</td>
</tr>
<tr>
<td>Final exam</td>
<td>125</td>
</tr>
<tr>
<td>Total (not including extra credit)</td>
<td>550</td>
</tr>
</tbody>
</table>

Grading Scale:
- A 90 - 100%
- B 80 - 89%
- C 70 - 79%
- D 60 - 69%
- F < 59%

The instructor reserves the right to lower the above grading scale.
## Schedule of Assignments:

<table>
<thead>
<tr>
<th>Date</th>
<th>Assignment</th>
<th>Recommended Exercises and Homework</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 15</td>
<td>Introduction</td>
<td></td>
</tr>
<tr>
<td>Jan 20</td>
<td>Chapter 1</td>
<td></td>
</tr>
<tr>
<td>Jan 22</td>
<td>Chapter 2</td>
<td>2.2, 2.3, 2.4, 2.5, 2.8, 2.15, 2.17, 2.32, 2.35</td>
</tr>
<tr>
<td>Jan 29</td>
<td>Chapter 3</td>
<td>3.4, 3.5, 3.6, 3.7, 3.20, 3.21, 3.22, 3.36, 3.37</td>
</tr>
<tr>
<td>Feb 5</td>
<td>Chapter 4</td>
<td>4.1, 4.3, 4.5, 4.6, 4.10, 4.12, 4.28</td>
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<tr>
<td>Feb 17</td>
<td>REVIEW</td>
<td></td>
</tr>
<tr>
<td>Feb 19</td>
<td>EXAM 1</td>
<td>(Chapters 1-4)</td>
</tr>
<tr>
<td>Feb 24</td>
<td>Chapter 8</td>
<td>8.1, 8.2, 8.3, 8.4, 8.5, 8.6, 8.7, 8.8, 8.9, 8.10, 8.12, 8.24, 8.25, 8.27, 8.36, 8.39, 8.42</td>
</tr>
<tr>
<td>Mar 17</td>
<td>Chapter 10</td>
<td>10.1, 10.2, 10.3, 10.4, 10.7, 10.8, 10.9, 10.11, 10.12, 10.17, 10.18</td>
</tr>
<tr>
<td>Mar 23-27</td>
<td>No Class</td>
<td>Spring Break</td>
</tr>
<tr>
<td>Mar 31</td>
<td>REVIEW</td>
<td></td>
</tr>
<tr>
<td>April 2</td>
<td>EXAM 2</td>
<td>(Chapters 8-10)</td>
</tr>
<tr>
<td>April 21</td>
<td>Chapter 16</td>
<td>16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.8, 16.9, 16.10</td>
</tr>
</tbody>
</table>

**FINAL EXAM**

(Comprehensive)

1:10p.m. - 2:25p.m. Section  
Tuesday, May 5  1:00p.m. - 3:00p.m.

2:35p.m. - 3:50pm. Section  
Thursday, May 7  3:30p.m. - 5:30p.m.

The instructor reserves the right to alter the above schedule.
**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 me and the Services for Students with Disabilities (SSD) Office in Corbett Center 244 or 646-6840.

Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act Amendments Act (ADAAA) covers issues relating to disability and accommodations. If a student has questions or needs an accommodation in the classroom (all medical information is treated confidentially), contact:

Trudy Luken, Director  
Student Accessibility Services (SAS) - Corbett Center, Rm. 244  
Phone: (575) 646-6840  
E-mail: sas@nmsu.edu  
Website: [http://sas.nmsu.edu/](http://sas.nmsu.edu/)

NMSU policy prohibits discrimination on the basis of age, ancestry, color, disability, gender identity, genetic information, national origin, race, religion, retaliation, serious medical condition, sex, sexual orientation, spousal affiliation and protected veterans status.

Furthermore, Title IX prohibits sex discrimination to include sexual misconduct: sexual violence (sexual assault, rape), sexual harassment and retaliation.

For more information on discrimination issues, Title IX, Campus SaVE Act, NMSU Policy Chapter 3.25, NMSU’s complaint process, or to file a complaint contact:

Gerard Nevarez, Title IX Coordinator  
Agustin Diaz, Title IX Deputy Coordinator  
Office of Institutional Equity (OIE) - O’Loughlin House, 1130 University Avenue  
Phone: (575) 646-3635  
E-mail: equity@nmsu.edu  
Website: [http://eeo.nmsu.edu/](http://eeo.nmsu.edu/)

Other NMSU Resources:

NMSU Police Department: (575) 646-3311 [www.nmsupolice.com](http://www.nmsupolice.com)  
NMSU Police Victim Services: (575) 646-3424  
NMSU Counseling Center: (575) 646-2731  
NMSU Dean of Students: (575) 646-1722  
For Any On-campus Emergencies: 911