

**The University of Texas at Arlington**  
**College of Business**  
**Department of Accounting**  
**ACCT 4304-001 Cost Accounting**  
**MW 1:00 – 3:20 pm, Room 153**  
**Summer 2014**

**INSTRUCTOR:** Dr. Sandra Cherie Henderson   **PHONE:** 817-272-3031  
**OFFICE:** COB 426   **E-MAIL:** [chenderson@uta.edu](mailto:chenderson@uta.edu) \*  
**OFFICE HOURS:** MW: 3:30 pm – 5:00 pm; other times by appointment

\* Preferred method of contacting me

**COURSE DESCRIPTION:** Concepts and purposes underlying the development and reporting of cost accounting information. Job order costing, process costing, standard costs, and variance analysis.

**COURSE MATERIALS:**

Horngren, Datar, and Rajan, *Cost Accounting: A Managerial Emphasis*, 14<sup>th</sup> Edition, Pearson Prentice Hall, 2012. ISBN: 978-0-13-210917-8.

An electronic version of the textbook is available through [CourseSmart.com](http://CourseSmart.com) and various apps for your mobile devices. Some apps, such as inkling ([inkling.com](http://inkling.com)), allow you to purchase individual chapters.

The textbook is also available through the Pearson learning resource, MyAccountingLab. If you wish to purchase access to MyAccountingLab, visit the site at <http://www.pearsonmylabandmastering.com/northamerica/myaccountinglab/students/get-registered/index.html>. The course code for this class is henderson75853.

You will need a Scantron Form 882-E for each exam.

**PREREQUISITES:** ACCT 4302 with a grade of C or higher.

**LEARNING OUTCOMES:**

The accounting department's goals for learning outcomes for students in the BBA/BSA programs include:

1. Ability to explain accountant's role(s) in society and diversity
2. Ability to use information technology
3. Reasonable level of competency in technical accounting knowledge
4. Ability to articulate values of ethical responsibilities
5. Proficiency in communications
6. Critical thinking skills

At the end of this course, you will be able to:

- Demonstrate the ability to analyze, measure, use, and manage internal cost accounting data.
- Communicate clearly and effectively ideas in both oral and written forms.

To achieve the learning outcomes, we use a combination of lectures, assigned problems and case studies to examine various managerial accounting issues. Advance study of assigned chapter

readings, diligent practice of homework problems, as well as active participation in case analysis and presentation are essential to your learning process.

**IMPORTANT DATES:**

June 2	First class day
June 19	Census date
July 17	Last day to drop
July 23	Last class day
July 28	Final Exam

**GRADING:** Your semester grade will be based on the following:

Exams (3 @ 100 points)	300	<b>Grading Scale:</b>
Final Exam	150	A = 540 and above
Group Project	100	B = 480 - 540
Homework, quizzes and other assignments	<u>50</u>	C = 420 - 480
		D = 360 - 420
Total Available Points	<u>600</u>	F = under 360

**Grades:** Per university policy, no grade information will be released by phone or e-mail. All grade information will be posted on Blackboard. I WILL NOT, under any circumstances, discuss grades via phone or e-mail.

**Expectations for Out-of-Class Study:** Beyond the time required to attend each class meeting, students enrolled in this course should expect to spend at least an additional 9 hours per week of their own time in course-related activities, including reading required materials, completing assignments, preparing for exams, etc.

**Grade Grievances:** Any appeal of a grade in this course must follow the procedures and deadlines for grade-related grievances as published in the current undergraduate catalog at [http://www.uta.edu/catalog/content/general/academic\\_regulations.aspx#18](http://www.uta.edu/catalog/content/general/academic_regulations.aspx#18).

**Exams:** Exams will be based on **all materials** presented in class, including readings, discussions, and textbook materials. Short answer, problems, and objective questions may be used.

On exam days, you will need to put your backpacks, other bags, and books (i.e., all of your belongings) at the side or back (dependent upon classroom layout) of the classroom before entering the rows. This includes your phone which **must be turned off**. If your phone rings or generates any other noise during the exam, I may pick up your exam and ask you to leave the room. You are only allowed to have a single scantron and pencils, erasers, and/or pens on your desk during exams; pencil cases must be left in your bag.

If you have to miss an exam, be sure to discuss your situation with your instructor *before* the exam starts. For reasons that are not emergency related, verifiable documents must be submitted and the exam has to be taken before the scheduled exam date. In the case of an emergency, verifiable written documents must be submitted in order to obtain approval for arranging a makeup exam. If you miss an exam without being excused, you will receive a zero for that exam.

**Group Project:** The group project will involve analyzing a case company and/or conducting other research assignments. Each group will prepare a formal written report. In addition, each group is required to incorporate computer technologies into the learning process (e.g., using a spreadsheet and/or computer graphics in preparing your written report, etc.)

**Homework:** Homework is an integral part of this class. You should complete the homework exercises and problems that are included on the Class Schedule before the class in which the material will be covered. Thus, you will know where you have gaps in understanding the material and can ask questions in class. Please do not conclude that since there are no points allocated to these homework problems that they are of little count. These assignments will be extremely valuable in preparation for exams. Concepts addressed in this course are learned best by doing!

Due to time limitations, some problems may not be worked in class. However, students are still responsible for all assigned exercises and problems. Solutions will be available for all assigned homework with the more difficult problems worked in detail.

Periodically, homework assignments will be given that will be turned in for a grade. At times assignments may be required to be submitted via Blackboard. ***Late assignments or those not submitted as required will not be accepted.***

Those who do well in accounting generally and in this accounting course specifically are usually people who have mastered the course material and can demonstrate that by working problems similar to those assigned in the class. Your skill and speed at solving homework problems is probably the best indication of the extent to which you have reached the goals of the class.

**Quizzes/Other Assignments:** *Quizzes and other assignments* may be given from time to time. These may be announced or unannounced, thus it is important for you to be in class for each session. *If you miss a quiz or other in-class assignment regardless of the reason, there is no makeup.*

**Attendance and Participation:** You are expected to attend all classes. I will use a seating chart to record student attendance, but there is not an attendance component *per se* in calculating course grades. More than three absences during the semester are considered excessive and may impact the grade you receive in the class. Noticeable tardiness and leaving early are bad habits and will count as an absence if they occur routinely. If you are late, let me know so I can mark you present. Please let me know if you have an unavoidable problem with getting to class on time.

#### **CLASSROOM CIVILITY:**

Please be on time as class starts promptly at the designated time. Once you are in class, please stay in class for the entire time. Do not leave early and avoid disruptions with breaks during class. Your presence in class is appreciated and beneficial. Please do not disrupt the ability of others to listen, learn, and ask questions. Sleeping, reading, or doing work not related to class, and talking unrelated to the discussion will not be tolerated. Excessive talking in the classroom is rude and distracting to the professor and fellow students. Students causing such distractions may be asked to leave the classroom. Turn off cell phones and other electronic devices and put them away (i.e., they must not be on the desktop). Do not use your cell phone or other device for any reason (this includes texting) during class. Remove all headphones—wired or wireless.

**Laptops, iPads, and similar devices:** A laptop (or similar device) is not required for this class, however, if you decide to use one for note taking or for an electronic copy of the textbook, please do not surf the Web or play games, etc. during class as it is distracting to your classmates. Complaints from classmates may mean that you cannot use your device during class.

#### **OTHER**

As part of your grade is based on a group assignment, you need to make a professional commitment to work effectively with your group members. Contribute to the assignment or ask your group to exclude you.

I check my e-mail frequently and encourage you to use e-mail to contact me with questions or problems. As I am not in my office every day, please do not leave messages on my office voice mail. I can usually answer questions quickly and easily via e-mail. I may also send you messages or instructions throughout the semester, so you will be responsible for checking your UTA e-mail. When communicating via e-mail, be sure to include the course number in the subject line and your name at the end of the e-mail. I may not respond to e-mails in which I cannot readily identify the student.

**ASSISTANCE:** The instructor enjoys working with students. Please feel free to stop by during her office hours or make an appointment.

**DROP POLICY:** Students may drop or swap (adding and dropping a class concurrently) classes through self-service in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdraw. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session. It is the student's responsibility to officially withdraw if they do not plan to attend after registering. **Students will not be automatically dropped for non-attendance.** Repayment of certain types of financial aid administered through the University may be required as the result of dropping classes or withdrawing. For more information, contact the Office of Financial Aid and Scholarships (<http://wweb.uta.edu/aao/fao/>).

**AMERICANS WITH DISABILITIES ACT:** The University of Texas at Arlington is on record as being committed to both the spirit and letter of all federal equal opportunity legislation, including the *Americans with Disabilities Act (ADA)*. All instructors at UT Arlington are required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of that disability. Any student requiring an accommodation for this course must provide the instructor with official documentation in the form of a letter certified by the staff in the Office for Students with Disabilities, University Hall 102. Only those students who have officially documented a need for an accommodation will have their request honored. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at [www.uta.edu/disability](http://www.uta.edu/disability) or by calling the Office for Students with Disabilities at (817) 272-3364.

**ACADEMIC INTEGRITY:** Students enrolled in this course are expected to adhere to the UT Arlington Honor Code:

*I pledge, on my honor, to uphold UT Arlington's tradition of academic integrity, a tradition that values hard work and honest effort in the pursuit of academic excellence.*

*I promise that I will submit only work that I personally create or contribute to group collaborations, and I will appropriately reference any work from other sources. I will follow the highest standards of integrity and uphold the spirit of the Honor Code.*

UT Arlington faculty members may employ the Honor Code as they see fit in their courses, including (but not limited to) having students acknowledge the honor code as part of an examination or requiring students to incorporate the honor code into any work submitted. Per UT System *Regents' Rule* 50101, §2.2, suspected violations of university's standards for academic integrity (including the Honor Code) will be referred to the Office of Student Conduct. Violators will be disciplined in accordance with University policy, which may result in the student's suspension or expulsion from the University.

**STUDENT SUPPORT SERVICES:** UT Arlington provides a variety of resources and programs designed to help students develop academic skills, deal with personal situations, and better understand concepts and information related to their courses. Resources include tutoring, major-based learning centers, developmental education, advising and mentoring, personal counseling, and federally funded programs. For individualized referrals, students may visit the reception desk at University College (Ransom Hall), call the Maverick Resource Hotline at 817-272-6107, send a message to [resources@uta.edu](mailto:resources@uta.edu), or view the information at [www.uta.edu/resources](http://www.uta.edu/resources).

**ELECTRONIC COMMUNICATION:** UT Arlington has adopted MavMail as its official means to communicate with students about important deadlines and events, as well as to transact university-related business regarding financial aid, tuition, grades, graduation, etc. All students are assigned a MavMail account and are responsible for checking the inbox regularly. There is no additional charge to students for using this account, which remains active even after graduation. Information about activating and using MavMail is available at <http://www.uta.edu/oit/cs/email/mavmail.php>.

**STUDENT FEEDBACK SURVEY:** At the end of each term, students enrolled in classes categorized as “lecture,” “seminar,” or “laboratory” shall be directed to complete an online Student Feedback Survey (SFS). Instructions on how to access the SFS for this course will be sent directly to each student through MavMail approximately 10 days before the end of the term. Each student’s feedback enters the SFS database anonymously and is aggregated with that of other students enrolled in the course. UT Arlington’s effort to solicit, gather, tabulate, and publish student feedback is required by state law; students are strongly urged to participate. For more information, visit <http://www.uta.edu/sfs>.

**FINAL REVIEW WEEK:** A period of five class days prior to the first day of final examinations in the long sessions shall be designated as Final Review Week. The purpose of this week is to allow students sufficient time to prepare for final examinations. During this week, there shall be no scheduled activities such as required field trips or performances; and no instructor shall assign any themes, research problems or exercises of similar scope that have a completion date during or following this week *unless specified in the class syllabus*. During Final Review Week, an instructor shall not give any examinations constituting 10% or more of the final grade, except makeup tests and laboratory examinations. In addition, no instructor shall give any portion of the final examination during Final Review Week. During this week, classes are held as scheduled. In addition, instructors are not required to limit content to topics that have been previously covered; they may introduce new concepts as appropriate.

**EMERGENCY EXIT PROCEDURES:** Should we experience an emergency event that requires us to vacate the building, students should exit the room and move toward the nearest exit. In the College of Business classroom, the nearest exit is located down the stairs directly in front of the classroom. In the Life Science building the nearest exit is straight out the classroom doors. When exiting the building during an emergency, one should never take an elevator but should use the stairwells. Faculty members and instructional staff will assist students in selecting the safest route for evacuation and will make arrangements to assist handicapped individuals.

***As the instructor for this course, I reserve the right to adjust this schedule in any way that serves the educational needs of the students enrolled in this course.***

***–Sandra Cherie Henderson***