Lives of Significance and Service
NORTH PARK UNIVERSITY CHICAGO

School of Business and Nonprofit Management
Course Syllabus

Course: SBNM 5120 – Cost Accounting
Academic Year: 2012/13 **Semester/Quad:** Spring Quad A
Credit Hours: 2
Prerequisites: *SBNM 5111 Managerial Accounting*

Instructor: Lauren Fisher

Phone: 847-769-1169 (Mobile)

Email: LBFisher@northpark.edu

Availability:

I will be on campus each week before class starting around 4pm and am more than willing to also stay after class each week. That said, if you are not available at those times I will also be available by appointment on Monday nights and weekends.

Course Description:

This course will focus on further detail aspects of cost accounting and how it is used in the day-to-day management of businesses. Topics will include cost measurement concepts, methods for accumulating and assigning costs, evaluating pricing, and evaluating capital projects.

Introductory Comments:

Not only will we focus on the "how" of cost accounting, but also the "why" and "so what" aspects of this topic. Each week you will be challenged to not only compute what is necessary but also be able to explain how you would apply the concept and what that means to a business.

Course Materials:

REQUIRED

Textbook: Horngren, Charles T., Datar, Srikant M., Rajan, Madhav V., Cost Accounting: A Managerial Emphasis, Fourteenth Edition, Pearson Prentice Hall, ISBN 978-0-13-210917-8.

Essential IDEA Objectives:

1. Gaining factual knowledge (terminology, classifications, methods, trends).
2. Learning fundamental principles, generalizations, or theories.
3. Learning to apply course material (to improve thinking, problem solving, and decisions).

Specific Course Objectives:

- Describe and apply the different classifications of cost.
- Understand and apply the assumptions of cost-volume-profit analysis.
- Apply job costing concepts.
- Compare the effects of activity based costing systems to traditional systems.
- Differentiate between throughput costing, variable costing, and absorption costing.
- Describe criteria used to evaluate and choose cost drivers.
- Distinguish relevant from irrelevant costs and revenues in decision situations.

Course Methodology:

The main component of our class will be discussion; however that does not completely exclude the lecture portion. Each class we will start with reviewing the homework problems from the prior week, you will not only have to share your computations but you and your group will have to give a practical application of this concept. We will then review the new material for the week with a combination of lecture, examples, and discussion.

Computer Requirements:

In order to effectively participate in and successfully complete this course, each participant will need to have access to a computer and a high-speed internet connection. Please visit http://www.northpark.edu/Campus-Life-and-Services/Information-Technology/Network/Minimum-Requirements for information on computer requirements.

Schedule of Weekly Assignments:

[In the table below, enter weekly assignment information (.e.g., reading assignments, papers or projects due, discussion forums, etc.). For quad courses, delete unnecessary rows.]

Week	Dates	Topics	Assignment(s) Chapter: Problem #
1	*1/16/13*	*Required Reading: Chapters 1 & 2* -The Accountant's Role in the Organization -An Introduction to Cost Terms and Purposes	1: 1, 18, 22, 24, 29 2: 1,17,22, 34,35,40 Moodle Discussion
2	*1/23/13*	*Required Reading: Chapter 3* -Cost-Volume Profit Analysis	3: 4, 18, 20, 23, 33, 38, 39 Moodle Discussion
3	*1/30/13*	*Required Reading: Chapter 4* -Job Costing	4: 1, 17, 20, 23, 24, 34, 35 Moodle Discussion
4	*2/6/13*	*Required Reading: Chapter 5* -Activity-Based Costing and Activity- Based Management	5: 7, 17, 22, 24, 34, 35 *MIDTERM DUE 2/11/13*
5	*2/13/13*	*Required Reading: Chapter 9* -Inventory Costing and Capacity Analysis	9: 1, 18, 19, 24, 28, 32, 33 Moodle Discussion
6	*2/20/13*	*Required Reading: Chapter 10* -Determining Host Costs Behave	10: 2, 18, 20, 23, 31, 34 Moodle Discussion
7	*2/27/13*	*FINAL EXAM IN CLASS*	

Grading:

Assignment	Points	Grade %
Attendance/Class Participation	70	14%
Threaded Moodle Discussions	75	15%
Weekly Homework Assignments	60	12%
Midterm	120	24%
Final	175	35%
Total	500	100%

Grade Mapping:

Numeric Grade	Letter Grade	Numeric Grade	Letter Grade	Numeric Grade	Letter Grade
475-500	A (95-100%)	400-414	B- (80-82%)	335-349	D+ (67-70%)
450-474	A- (90-94%)	385-399	C+ (77-79%)	315-334	D (63-66%)
435-449	B+ (87-89%)	365-384	C (73-76%)	300-314	D- (60-63%)
415-434	B (83-86%)	350-364	C- (70-72%)	<300	F (<60%)

Assignment Grading Policies:

Late assignments will not be accepted. If you miss a class you still need to upload your assignments in Moodle and complete the weekly threaded discussion in Moodle for credit, participation/attendance can not be made up.

Student Responsibilities:

- Read all assigned material and be prepared to discuss it in class.
- Complete all homework as assigned.
- Work in a partnership or group setting to review your homework responses and be prepared to present your material to the class.
- Come prepared each week which not only includes your assignments, but also your attitude and willingness to learn.

Instructor Responsibilities:

- A professional, exciting learning environment where I will share my industry knowledge and personal experiences.
- Preparedness for class with a comprehensive learning plan each week.
- Availability outside of class via phone, email, text, face to face meetings as often as you need it.
- A comfortable setting where everyone can share their ideas and thoughts without judgment or worry.

ASSIGNMENT SPECIFICATIONS

WEEKLY ONLINE DISCUSSION FORUM

Discussion Forum Specifications:

Before each class I will post a question on Moodle regarding our subject for that week and it will require your response. The response will be due by midnight on the following Tuesday. You are required to only make one post and it does not need to be a new thread, you can comment and expand on something a fellow classmate has shared.

Criteria	Total weekly points	Point range for a good assignment	Point range for a less than stellar assignment	Point range for a poor assignment
Integration and application of content and clear and concise writing	15	13-15	10-12	Less than 10

Other Information:
There will be five required Moodle discussion posts in this course.

ASSIGNMENT #1: *Attendance/Participation*

Assignment Specifications:
10 points will be awarded each week for not only being present in class but participating in our discussions and your ability to work within a group to present your share of the material to your classmates.

Criteria	Total weekly points	Point range for a good assignment	Point range for a less than stellar assignment	Point range for a poor assignment
Ability to explain the calculations and expand the concepts	10	9-10	7-8	Less than 7

Other Information:
There will be times that you do not personally present the material but instead a member of your group presents to class, you will be awarded points based on that person's understanding and presentation of the material, but you still must participate in our discussion for full credit.

ASSIGNMENT #2 : Weekly Homework Problems

Assignment Specifications:
Six of our seven weeks you will be required to complete problems from the book as specified above. The problems must be loaded to Moodle by midnight the following Tuesday for full credit.

Criteria	Total weekly points	Point range for a good assignment	Point range for a less than stellar assignment	Point range for a poor assignment
Completion of the assigned problems.	10	9-10	7-8	Less than 7

Other Information:
This is a graduate level course and as such I trust that you will complete the assignments on your own outside of class. Because we review the problems in class I will not be grading for accuracy, just completion.

ASSIGNMENT #3: Midterm

Assignment Specifications:
The midterm will be a take home exam that is due by the date and time listed above.

Criteria	Total points	Point range for a good assignment	Point range for a less than stellar assignment	Point range for a poor assignment
Accurate responses to questions posed.	120	108-120	96-107	Below 96

Other Information:
This is an objective exam and will be graded as such. Because this is a take home exam the problems will be more complicated and time consuming than an in class test.

ASSIGNMENT #4: Final Exam

Assignment Specifications:
The final exam will be a comprehensive in class exam.

Criteria	Total points	Point range for a good assignment	Point range for a less than stellar assignment	Point range for a poor assignment
Accurate responses to questions posed.	175	157-175	140-156	Less than 140

POLICY STATEMENTS

Academic Honesty

In keeping with our Christian heritage and commitment, North Park University and the School of Business and Nonprofit Management are committed to the highest possible ethical and moral standards. Just as we will constantly strive to live up to these high standards, we expect our students to do the same. To that end, cheating of any sort will not be tolerated. Students who are discovered cheating are subject to discipline up to and including failure of a course and expulsion.

Our definition of cheating includes but is not limited to:

1. Plagiarism – the use of another's work as one's own without giving credit to the individual. This includes using materials from the internet.
2. Copying another's answers on an examination.
3. Deliberately allowing another to copy one's answers or work.

4. Signing an attendance roster for another who is not present.

In the special instance of group work, the instructor will make clear his/her expectations with respect to individual vs. collaborative work. A violation of these expectations may be considered cheating as well. For further information on this subject you may refer to the Academic Dishonesty section of the University's online catalog.

In conclusion, it is our mission to prepare each student for a life of significance and service. Honesty and ethical behavior are the foundation upon which such lives are built. We therefore expect the highest standards of each student in this regard.

Attendance Policy for Graduate Courses

The graduate courses in the SBNM are all 7 weeks in length. Missing one class session is allowed without penalty as long as all readings and assignments are made up by the student within a reasonable time period (the following week). Failing to log into an online course site for an entire week is allowed, but a penalty may be applied at the instructor's discretion. Missing a second class session is allowed only in unusual circumstances by prior arrangement with the instructor. Since this represents almost 30% of the engagement time for the course, the student runs the risk of receiving a lower overall grade for the class. Faculty are encouraged to drop the course grade by a full letter grade in this situation. A student who misses three classes (or the equivalent two weeks for an online class) will automatically fail the course, unless the student drops the course before the seventh week of class. Students who drop a course will be held responsible for tuition, based upon the current North Park University refund policy outlined in the University Catalog.

APA Requirement

The School of Business and Nonprofit Management (SBNM) has adopted the *Publication Manual of the American Psychological Association* (APA) as the standard and required format for all written assignments in SBNM courses.

Our goal in adopting the *APA Manual* is to enhance student learning by:

1) Improving student's writing skills.
2) Standardizing the required format of all written assignments in all SBNM courses.
3) Emphasizing the importance of paper mechanics, grammatical constructs, and the necessity of proper citations.
4) Holding students accountable for high quality written work.

If you are unfamiliar with the requirements of the *APA Manual*, we recommend that you purchase the reference manual and/or that you consult one or more of the suggested resources as listed on the Student Resources section of the SBNM website. ***It is your responsibility to learn and ensure that all written work is formatted according to the standards of the APA Manual.***

Students with Disabilities

Students with disabilities who believe that they may need accommodations in this class are encouraged to contact your program's office (Business: 773-244-6270). Please do so as soon as possible to better ensure that such accommodations are implemented in a timely manner. For further information please review the following website: http://www.northpark.edu/ada