

Course Syllabus

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Cost Accounting

Course Description

This course examines the accounting concepts and practices used in the recording, classifying and reporting of cost data. An analysis is made of the behavior of costs and its use to management in the planning and control process. Budgeting standard cost, job order and process are examined, along with special problems in cost accounting.

Course Prerequisites

Prerequisite ACCT 2013

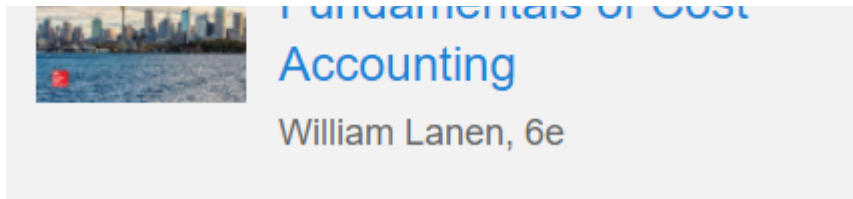
Required Materials

Using your learning resources is critical to your success in this course. Please purchase directly through SWU's ecampus bookstore, rather than any other vendor. Purchasing directly from the bookstore ensures that you will obtain the correct materials and that the instructor can provide you with support if you have problems.

**eBook**

Lanen, 6e,

Fundamentals of Cost



Fundamentals of Cost Accounting by Lanen Anderson, Maher 6e:

ISBN-13: 978-1260708738

Loose-Leaf for Fundamentals of Cost Accounting

Lanen, William; Anderson, Shannon; Maher, Michael

Published by McGraw-Hill Education

ISBN 10: 1260708756

ISBN 13: 9781260708752

Accreditation

Southern Wesleyan University is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools to award associate, baccalaureate, and masters degrees. Contact the Commission on Colleges at 1866 Southern Lane, Decatur, GA 30033-4097 or call 404-679-4500 for questions about the accreditation of Southern Wesleyan University.

Program Learning Outcomes

Students completing the Bachelor of Science (BS) in Business Administration are expected to:

- **Business Communication:** Become effective in both oral and written communication.
- **Teamwork and Collaboration:** Demonstrate leadership in effective collaboration, interacting and contributing as a team member to meet stated goals.
- **Social and Corporate Responsibility:** Exercise the ability to articulate the impact of corporate social responsibility for business and society.
- **Ethics and Christian Servant Leadership:** Model a clear perception of business ethics based on Christian principles and utilize leadership skills that reflect Christian servant leadership principles.
- **Problem-Solving and Decision Making:** Apply critical thinking skills to identify and solve problems using various analytical tools and technology.

Course Learning Outcomes

Upon completion of the course, students will be able to:

- Utilize cost behavior and cost analysis to assist decision makers in planning and adding value to the

business

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- Prepare a flexible budget for supporting informed managerial decision-making
- Interpret variances for determining the optimal costing system to fit an organization's internal accounting needs
- Interpret the role of ethics in cost account for determining its impact and decision making

Course Learning Assignments and Assessments

Grading

Discussions/Participation	15 %
Case Studies (2)	15 %
Homework (7) (MGH Connect Lab)	25 %
Quiz (6) (Canvas)	25 %
Final Assessment (1) (MGH Connect Lab)	20 %
Total	100 %

Discussions/Participation – 15%

Your active participation in the discussion forums is essential to your overall success this term. Discussion questions are designed to help you make meaningful connections between the course content and the larger concepts and goals of the course. These discussions offer you the opportunity to express your own thoughts, ask questions for clarification, and gain insight from your classmates' responses and instructor's guidance. Requirements for Discussion Board Assignments: Students are required to post one (1) initial post and to follow up with at least two (2) response posts for each discussion board assignment. Students should refer to the undergraduate discussion rubric for specific grading requirement components

For your initial post (1), you must do the following:

- *Make sure you are using proper APA citation methods for your discipline when referencing scholarly or popular resources.*
- *In order to receive full credit, participants must post an initial response by 11:55 p.m. on Thursday and a reply to at least two classmates and faculty by 11:55 p.m. on Sunday. Each posting should be substantive and comprehensive. Responses must be at least three to five sentences in length and add value to the discussion. Integrate biblical perspectives in the context of the discussion.*

For your response posts (2), you must do the following:

- Reply to at least two different classmates outside of your own initial post
- Complete the two response posts by Sunday 11:59 p.m. Eastern
- Demonstrate more depth and thought than simply stating that "I agree" or "You are " Guidance is provided for you in each discussion prompt.

Further information may be found in the Undergraduate Discussion Rubric located in your Canvas Course

Class Participation includes readings, videos, and/or weekly activities.

Case Study – 15%

In Sessions Three and Five, the student will submit comprehensive answers to questions at the end of the assigned case as prescribed. These answers should indicate critical analysis of the issues, apply research and accounting standards where applicable. The answers to these short cases are to be submitted in the appropriate format depending on its qualitative or quantitative nature. For example, a qualitative answer may be in a Word document of no less than 200 words; while a quantitative answer might be an Excel worksheet. APA guidelines should be followed in either case with a cover page and reference page, typed, 12-font, double spaced. Refer to the assignment rubric and the sample Case Study with APA formatting provided in Canvas.

The purpose of these cases is to broaden the student's business and accounting perspective and understanding. In

Additionally, writing online will be an integral part of the grading. Simple things like checking spelling, carefully re-reading and editing your work to make it more clear and concise will be very important in grading this paper.

Homework – 25%

Each week numerous exercises are assigned for homework. Homework will involve reading the text or other assigned materials and preparing the answers to the assigned problems to the best of your understanding of the material and your ability. Homework assignments will be completed in McGraw-Hill Connect Lab website. Students will have unlimited attempts to complete the homework assignments. Access to this website is to be purchased along with your textbook.

Completing the homework assignments is a minimum requirement for learning the material and succeeding in this class. Homework assignments will be graded immediately upon submission of work in the accounting lab, but will be transferred into the Canvas gradebook by the instructor. The “best” grade on an assignment will be the final grade in the Canvas gradebook.

Quiz – 25%

Each week the student will complete a quiz assessment to measure the student’s knowledge of the subject matter for that week. The majority of the test questions will be in a multiple-choice format, ranging from 10 to 30 questions. The tests are open book, limited to three hours, and may be taken only once. Quizzes are available as of the first week of class. If a student has read the assigned chapters, completed all the exercises and problems assigned, he/she should be successful on the quizzes. All quizzes will be available and must be submitted in Canvas. Quiz results will be available immediately. Each student should make sure they have enough time to complete the quiz before opening the quiz. It is important to find a quiet place to work on the tests with minimal distractions.

Final Assessment – 20 %

There will be one comprehensive exam in this course taken in week 7. The majority of the test questions will be in a multiple-choice format. The tests are open book, limited to three hours, and may be taken only once. Tests are available for a limited period of time and are not available prior to the week of the test. If a student has read the assigned chapters, completed the assessments, and all the exercises and problems assigned he/she should be successful on the tests. All tests will be available and must be

problems assigned, there should be success on the test. All tests will be available and must be submitted through the McGraw-Hill Connect Lab. The Exam will be graded by the lab and results will be available immediately. Each student should make sure they have enough time to complete the test before opening the test. It is important to find a quiet place to work on the tests with minimal distractions.

GRADE EQUIVALENCY TABLE

All grades are reported in a system of eleven letter grades designated as "A" through "F" with appropriate plus and minus additions reflecting the following scheme:

Percentage Value	Letter Grade	Numeric Value for GPA
93-100	A	4.0
90-92	A-	3.7
86-89	B+	3.4
83-85	B	3.0
80-82	B-	2.7
76-79	C+	2.4
73-75	C	2.0
70-72	C-	1.7
65-69	D+	1.4
60-64	D	1.0
<60	F	0.0

Course Policies

Attendance Policy

Regular attendance is a key to success in the course. Please refer to the Attendance Policy outlined in the Catalog for full details of the SWU policy on attendance.

Hybrid courses are a combination of online and classroom activities. Students are expected to attend all campus class meetings as well as to adhere to posted online deadlines for assignments. Face-to-face sessions are held once a week for three hours, and attendance is mandatory. Classroom attendance will be taken in class by the instructor.

Online attendance is based on completion of at least one designated assignment by the due date/time posted within the course site for each session. Online activities may include lecture, assignments, readings, discussion forums, and assessments (e.g. quizzes, tests).

Late Assignment Policy

Assignments

Meeting assigned due dates is critical for demonstrating progress and ensuring appropriate time for instructor feedback on assignments. Students are expected to submit their assignments on or before the due date. Assignments are due by midnight on the days specified. Students can expect a 20% reduction of their grade for each day an assignment is late.

Students who submit assignments more than four days late will receive a grade of zero on the assignment.

In the case of extenuating circumstances (such as hospitalization, child birth, major accident, injury or bereavement), it is the responsibility of students to contact the instructor as soon as practicable. The instructor may waive the late penalty if the circumstances are justified.

Students must submit final course assignments no later than the last day of the term. No assignments are accepted after the last day of the term.

Discussions

Students must submit discussion board postings during the time frame indicated. Discussion board submissions will not be accepted for credit after the deadline.

Communication

The course site (Canvas) and SWU email are the primary tools for class communication, assignments, handouts, etc. All participants must have access to the course site and SWU e-mail and are expected to access them on a daily basis.

While it is important to maintain good communication with the instructor, Internet connectivity problems and home computer problems are not considered adequate excuses for missing assigned class work.

Technology Requirements

To be successful in this course, all participants are expected to ensure their technology equipment meets the [recommendations](http://www.swu.edu/about-swu/technology-services/computer-recommendations/) (<http://www.swu.edu/about-swu/technology-services/computer-recommendations/>) provided by SWU's Technology Services.

Students requiring technical support related to their courses or other SWU-provided technologies should send an e-mail to helpdesk@swu.edu (<mailto:helpdesk@swu.edu>) or call 864.644.5050.

Academic Honesty

Honesty in all matters - including honesty in academic endeavors - is a valued principle at Southern Wesleyan University. It is the expectation of the university that all those joining the academic program will act with integrity in all matters.

No forms of academic honesty will be tolerated. Students are encouraged to help each other maintain

these high standards. All academic dishonesty should be reported to the faculty directly. Faculty, upon evidence of academic dishonesty (cheating, plagiarism, or misuse of another's intellectual property), either by voluntary confession, report of another student, or on the basis of work submitted, must follow the procedure outlined in the Catalog (under *Academic Honesty*). This includes but is not limited to a zero for the work involved, 10% course grade reduction, or a failing grade

for the course. Unresolved cases may be appealed using the Appeal Process outlined in the Catalog (under *Academic Honesty*).

Accommodations for Students with Disabilities

Southern Wesleyan University provides a variety of services for students with documented learning disabilities on a case-by-case basis. To qualify for services, students must contact SWU's Executive Director of Student Learning to begin the process of requesting accommodations. Contact Dr. Tonya Strickland at tstrickland@swu.edu (mailto:tstrickland@swu.edu) or 864-644-5082 for more information.

Students can be assured of reasonable academic accommodations based on appropriate documentation as well as confidentiality in all matters of documentation and educational record.

Southern Wesleyan University is committed to creating a learning environment that meets the needs of its diverse student body without barriers to learning.

Tutoring, Writing Coaches, and Success Coaches












Peer tutoring is available for many SWU courses by advance appointment in the Student Success Center (2nd floor of Rickman Library in 225) or online. Drop-in appointments are also welcome as available.












Peer writing coaches are available in the Writing Center (inside the Student Success Center) or online by advance appointment. Students can submit their writing for review ahead of time. Drop-in appointments are also welcome as available.







Success coaches, who help with academic skills and connection to the SWU community, are also available in the Student Success Center by advance appointment. Drop-in appointments are also welcome as available.

Sign up here: swu.mywconline.com (https://swu.mywconline.com/)

Course Summary:

Date	Details	Due
	 Final Assessment https://swu.instructure.com/courses/2028111/assignments/13580862	
	 Integrated Case 1 Product Costing https://swu.instructure.com/courses/2028111/assignments/13480537	
	 Integrated Case 2 Cost and Pricing https://swu.instructure.com/courses/2028111/assignments/13480679	
	 Introduce yourself https://swu.instructure.com/courses/2028111/assignments/30358453	
	 Module 1 Devotion: The Cost of Discipleship https://swu.instructure.com/courses/2028111/assignments/30379178	
	 Module 1 Discussion: Responsibility for Ethical Action https://swu.instructure.com/courses/2028111/assignments/30379179	
	 Module 1 McGraw-Hill Connect Lab Homework https://swu.instructure.com/courses/2028111/assignments/13481514	
	 Module 1 Quiz - Chs 1 & 2 https://swu.instructure.com/courses/2028111/assignments/12617604	
	 Module 2 Devotion: Servant Leadership https://swu.instructure.com/courses/2028111/assignments/30379173	
	 Module 2 Discussion: Cost Analysis - Differential Costs https://swu.instructure.com/courses/2028111/assignments/30379175	
	 Module 2 McGraw-Hill Connect Lab Homework https://swu.instructure.com/courses/2028111/assignments/13481515	

Date	Details	Due
	 Module 2 Quiz - Chs 3, 4, & 5 (https://swu.instructure.com/courses/2028111/assignments/13412801)	
	 Module 3 Devotion: Serving Even When It Is Inconvenient (https://swu.instructure.com/courses/2028111/assignments/30379171)	
	 Module 3 McGraw-Hill Connect Lab Homework (https://swu.instructure.com/courses/2028111/assignments/13481518)	
	 Module 3 Quiz - Chs 6 & 7 (https://swu.instructure.com/courses/2028111/assignments/13413677)	
	 Module 4 Devotion: Activity Based Costing (https://swu.instructure.com/courses/2028111/assignments/30379167)	
	 Module 4 Discussion: Process Costing (https://swu.instructure.com/courses/2028111/assignments/30379166)	
	 Module 4 McGraw-Hill Connect Lab Homework (https://swu.instructure.com/courses/2028111/assignments/13481519)	
	 Module 4 Quiz - Chs 8 & 9 (https://swu.instructure.com/courses/2028111/assignments/13421415)	
	 Module 5 Devotion: Process Costing or Job Order Costing or Both? (https://swu.instructure.com/courses/2028111/assignments/30379046)	
	 Module 5 McGraw-Hill Connect Lab Homework (https://swu.instructure.com/courses/2028111/assignments/13481520)	
	 Module 5 Quiz - Chs 10 & 11 (https://swu.instructure.com/courses/2028111/assignments/13422706)	

Date	Details	Due
	 <u>Module 6 Devotion: The Depth of Christ's Love Revealed in its Costliness</u> (https://swu.instructure.com/courses/2028111/assignments/30379042)	
	 <u>Module 6 McGraw-Hill Connect Lab Homework</u> (https://swu.instructure.com/courses/2028111/assignments/13481522)	
	 <u>Module 6 Quiz - Chs 12 & 13</u> (https://swu.instructure.com/courses/2028111/assignments/13480065)	
	 <u>Module 7 McGraw-Hill Connect Lab Homework</u> (https://swu.instructure.com/courses/2028111/assignments/13581781)	
	 <u>Module 7 Devotion: We Serve God by Serving Others</u> (https://swu.instructure.com/courses/2028111/assignments/30378964)	
	 <u>Module 7 Discussion: Variance Analysis</u> (https://swu.instructure.com/courses/2028111/assignments/30379041)	