TIFFIN UNIVERSITY

ACC313 Cost Accounting I
(3 credit hours)
Syllabus

Course Description
A comprehensive study of cost accounting cycle. Includes job order costing techniques and procedures.

Course Learning Outcomes (CLOs)
By the end of this course, the student will be able to do the following:
1. Apply cost terminology and the usage of various cost classifications for collecting, organizing, processing, and reporting data.
2. Ability to utilize data for planning purposes and the costing of product and services.
3. Prepare and utilize a budget.
4. Examine how job processing cost systems work and when to use them.
5. Examine how job order costing systems work and where to use them.

Course Topics
- Cost accounting: information for decision making
- Cost concepts and behavior
- Fundamentals of cost-volume-profit analysis
- Fundamentals of cost analysis for decision making
- Fundamentals of product and service costing
- Job costing

Course Prerequisites/Corequisites
ACC228

Required Textbook(s) and Resources
The course technology fee includes student access to McGraw-Hill Connect and an ebook version of your textbook. The fee will be charged to your account during the add/drop period.

An optional, highly discounted loose-leafed paper copy of the textbook is available for purchase in the Tiffin University bookstore. This is a special arrangement with TU and the discounted loose-leaf paper copy may not be available at the same rate from outside vendors.

- Lanen, W. N., Anderson, S. W., & Maher, M. *Fundamentals of cost accounting.* Custom Tiffin University edition based-off of the 6th edition. New York: McGraw-Hill Higher Education.

Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements. Where applicable, Tiffin University has obtained permission to use copyrighted material.

Minimum Student Technology Requirements

In order to have a quality learning experience in your online courses, the University requires that your primary computer (the computer used to access course materials and on which you will be required to install course-specific software) meets or exceeds certain specifications. Click on the following link to view the specifications:

- [PC Recommendations](#)

Time Management

Time management is an important part of academic success. Please refer to the approximate (average) times noted below for readings and assignments to help plan your time accordingly.

Course Content

Please refer to individual activities for assessment guidelines.

Week 1: Content & Learning Activities

Course Topics	Cost accounting: information for decision making		
Read/Review			**Approx. Time**
Textbook, Lectures, and Other Resources	• Chapter 1 • Lecture • Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		2 hrs. 2 hrs.
Activity Type	**Course Learning Outcomes**	**Due**	**Approx. Time**
Set up a Connect Account	CLO(s): n/a	Monday	.5 hrs.
SmartBook (in Connect lab)	CLO(s): 1, 2, 3	Wednesday	2 hrs.
Homework (in Connect lab)	CLO(s): 1, 2, 3	Saturday	9 hrs.
Quiz (in Connect lab)	CLO(s): 1, 2, 3	Sunday	4 hrs.
Approximate Weekly Time on Task (includes resources and activities)			**19.5 hrs.**

Week 2: Content & Learning Activities

Course Topics	Cost concepts and behavior		
Read/Review			**Approx. Time**
Textbook, Lectures, and Other Resources	• Chapter 2 • Lecture • Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		2 hrs. 2 hrs.
Activity Type	**Course Learning Outcomes**	**Due**	**Approx. Time**
SmartBook (in Connect lab)	CLO(s): 1, 2, 3	Wednesday	2 hrs.
Homework (in Connect lab)	CLO(s): 1, 2, 3	Saturday	9 hrs.
Quiz (in Connect lab)	CLO(s): 1, 2, 3	Sunday	4 hrs.
Approximate Weekly Time on Task (includes resources and activities)			**19.0 hrs.**

Week 3: Content & Learning Activities

Course Topics	Fundamentals of cost-volume-profit analysis		
Read/Review			**Approx. Time**
Textbook, Lectures, and Other Resources	• Chapter 3 • Lecture • Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		2 hrs. 2 hrs.
Activity Type	**Course Learning Outcomes**	**Due**	**Approx. Time**
SmartBook (in Connect lab)	CLO(s): 1, 2, 3	Wednesday	2 hrs.
Homework (in Connect lab)	CLO(s): 1, 2, 3	Saturday	9 hrs.
Quiz (in Connect lab)	CLO(s): 1, 2, 3	Sunday	4 hrs.
Approximate Weekly Time on Task (includes resources and activities)			**19.0 hrs.**

Week 4: Content & Learning Activities

Course Topics	Fundamentals of cost analysis for decision making		
Read/Review			**Approx. Time**
Textbook, Lectures, and Other Resources	• Chapter 4 • Lecture • Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		2 hrs. 2 hrs.
Activity Type	**Course Learning Outcomes**	**Due**	**Approx. Time**
SmartBook (in Connect lab)	CLO(s): 1, 2, 3	Wednesday	2 hrs.
Homework (in Connect lab)	CLO(s): 1, 2, 3	Saturday	9 hrs.
Quiz (in Connect lab)	CLO(s): 1, 2, 3	Sunday	4 hrs.
Approximate Weekly Time on Task (includes resources and activities)			**19.0 hrs.**

Week 5: Content & Learning Activities

Course Topics	Fundamentals of product and service costing		
Read/Review			**Approx. Time**
Textbook, Lectures, and Other Resources	• Chapter 6		2 hrs.
	• Lecture		2 hrs.
	• Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		
Activity Type	**Course Learning Outcomes**	**Due**	**Approx. Time**
SmartBook (in Connect lab)	CLO(s): 1, 2, 3	Wednesday	2 hrs.
Homework (in Connect lab)	CLO(s): 1, 2, 3	Saturday	9 hrs.
Quiz (in Connect lab)	CLO(s): 1, 2, 3	Sunday	4 hrs.
Approximate Weekly Time on Task (includes resources and activities)			**19.0 hrs.**

Week 6: Content & Learning Activities

Course Topics	Job costing		
Read/Review			**Approx. Time**
Textbook, Lectures, and Other Resources	• Chapter 7		2 hrs.
	• Lecture		2 hrs.
	• Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		
Activity Type	**Course Learning Outcomes**	**Due**	**Approx. Time**
SmartBook (in Connect lab)	CLO(s): 1, 2, 3, 4	Wednesday	2 hrs.
Homework (in Connect lab)	CLO(s): 1, 2, 3, 4	Saturday	9 hrs.
Quiz (in Connect lab)	CLO(s): 1, 2, 3, 4	Sunday	4 hrs.
Approximate Weekly Time on Task (includes resources and activities)			**19.0 hrs.**

Week 7: Content & Learning Activities

Course Topics	Process costing		
Read/Review			**Approx. Time**
Textbook, Lectures, and Other Resources	Chapter 8		2 hrs.
	Lecture		2 hrs.
	Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		
Activity Type	**Course Learning Outcomes**	**Due**	**Approx. Time**
SmartBook (in Connect lab)	CLO(s): 1, 2, 3, 4	Wednesday	2 hrs.
Homework (in Connect lab)	CLO(s): 1, 2, 3, 4	Saturday	9 hrs.
Quiz (in Connect lab)	CLO(s): 1, 2, 3, 4	Sunday	4 hrs.
Approximate Weekly Time on Task (includes resources and activities)			**19.0 hrs.**

Grading Structure

Table 1: Grading Points

Activity	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Total
SmartBook	20	20	20	20	20	20	20	**140**
Homework	40	40	40	40	40	40	40	**280**
Quiz	40	40	40	40	40	40		**240**
Final Exam							100	**100**
Total	**100**	**100**	**100**	**100**	**100**	**100**	**160**	**760**

Table 2: Grading Percentages

Activity Categories	Percentage of Total Points
SmartBook (in Connect lab)	18%
Homework (in Connect lab)	37%
Quizzes (in Connect lab)	32%
Final Exam (in Connect lab)	13%
Total	**100%**

Table 3: Grading Scales

Grade	Percentage
A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	<60%

Please see the Academic Bulletin for grade appeal information.

Course Policies and University Services

FERPA
The Family Educational Rights and Privacy Act (FERPA) protects student information. Other than directory information, such as name, address, phone number, etc., you must give consent for individuals to gain access to a student's educational record, including grades, transcripts, and behavior reports (unless the student is under the age of 18). You also have the right to review their educational records. For a more detailed explanation, please see the Student Handbook.

Office of Disability Services
Please refer to the Quick Links in the Course Home section of Moodle for contact information to coordinate reasonable accommodations for students with documented disabilities.

Veterans
Please refer to your Moodle Home page for services for veterans, service members, and their families.

Moodle and Non-Moodle Technical Support
For Moodle Support (24/7) email moodlesupport@tiffin.edu or call 855-664-1200. For non-Moodle Tech Support, call the number above (or 3430, option 2 on campus) or submit an Online Support Ticket . (https://www.tiffin.edu/its/help)

This syllabus is subject to change at the discretion of the University.