

ACC314 Cost Accounting II (3 credit hours) Syllabus

Course Description

A comprehensive study of cost accounting cycle including standard costing techniques. Includes cost control and management decision concepts.

Course Learning Outcomes (CLOs)

By the end of this course, the student will be able to do the following:

1. Understand cost terminology
 2. Identify the usage of various cost classifications for collecting, organizing, processing, and reporting data.
 3. Apply cost data for management purposes.
 4. Calculate and interpret variances.
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Course Topics

- Activity-based costing
 - Fundamentals of cost management
 - Service department and joint cost allocation
 - Planning and budgeting
 - Business unit performance measurement
 - Fundamentals of variance analysis
 - Additional topics in variance analysis
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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. ISBN 978-1259969478

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		Activity-based costing	
Read/Review			Approx. Time
Textbook, Lectures, and Other Resources	<ul style="list-style-type: none"> • Chapter 9 • Lecture 9 • 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		Fundamentals of Cost Management	
Read/Review			Approx. Time
Textbook, Lectures, and Other Resources	<ul style="list-style-type: none"> Chapter 10 Lecture 10 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		Service department and joint cost allocation	
Read/Review			Approx. Time
Textbook, Lectures, and Other Resources	<ul style="list-style-type: none"> Chapter 11 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		Planning and budgeting	
Read/Review			Approx. Time
Textbook, Lectures, and Other Resources	<ul style="list-style-type: none"> Chapter 13 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		Business unit performance measurement	
Read/Review			Approx. Time
Textbook, Lectures, and Other Resources	<ul style="list-style-type: none"> Chapter 14 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 6: Content & Learning Activities

Course Topics		Fundamentals of variance analysis	
Read/Review			Approx. Time
Textbook, Lectures, and Other Resources	<ul style="list-style-type: none"> Chapter 16 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, 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		Additional topics in variance analysis	
Read/Review			Approx. Time
Textbook, Lectures, and Other Resources	Chapter 17	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.
Approximate Time on Task for Entire Course			133.5 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) . (<https://www.tiffin.edu/its/help>)

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