**MISSISSIPPI VALLEY STATE UNIVERSITY**

**Department of Business Administration**

**AC 430-1 Cost Accounting**

**Fall Semester 2022**

**Instructor:** Mr. Charles E. Sanders, CIA

**Office:** Business Education Building (BEB) - Room 305

**Email:** charles.sanders@mvsu.edu

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| **Office Hours** | Tues &Thurs | 8:00 am - 9: 20 am  10:45 am -12:55 pm |  |
|  | 2:15 pm - 3:15 pm |  |
| And by appointment |  |  |

**Days, Time and Location of Class Meeting:** TR 1:00 pm – 2:15 pm BEB 314

**Required Text: Fundamentals of Cost Accounting,** Lanen**,** William N., Anderson, Shannon W., Maher, Michael W., 7th Edition, ISBN: 978-1-264-10084-2 (McGraw Hill LLC, 1325 Avenue of the Americas, New York, NY 10019.

**Course Description / Purpose/Overview**: This course is a study of the concepts and procedures underlying the role of cost accounting in business organizations. **(3 credit hours)**

**Expected Student Learning Outcomes:** At the end of this course students will be able to:

1. Understand the role and function of cost accounting in the business organization.

2. Understand and apply cost accounting as a decision making tool.

3. Develop skills in computing cost of goods manufactured and prepare a manufacture’s

financial statements.

**Course Requirements/ Format/ Activities etc.:** The required course textbook includes a focus on comparing cost and financial accounting in the context of management functions and organizational structure.

**Performance Evaluation:**

A **“Rubric for Written Assignments” (Attachment 1) is an attachment to this syllabus.**

**Grading Procedure (Evaluation Method):** The final grade for this course will include:

Chapt. 1 : Review Questions 1-1 to 1-9, Critical Analysis & Discussion 1-10 to 1-23

Exercises 1-24 & 1-26  50 points

Chapt. 2: Review Questions 2-1 to 2-15, Critical Analysis & Discussion 2-16 to 2-27

Exercises 2-32  50 points

Chapt.3: Review Questions 3-1 to 3-12, Critical Analysis & Discussion 3-13 to 3-24

Exercises 3-28 

50 points

Chapt. 4: Review Questions 4-1 to 2-14, Critical Analysis & Discussion 2-15 to 2-25

Exercises 4-27  50 points

Chapt. 5: Review Questions 5-1 to 5-12, Critical Analysis & Discussion 5-13 to 5-26

Exercises 5-36  50 points

Chapt. 6: Review Questions 6-1 to 6-10, Critical Analysis & Discussion 6-11 to 6-21

Exercises 6-35  50 points

Chapt.7: Review Questions 7-1 to 7-10, Critical Analysis & Discussion 7-11 to 6-23

Exercises 7-24  50 points

Chapt.8: Review Questions 8-1 to 8-10, Critical Analysis & Discussion 8-11 to 8-19

50 points

Chapt.9: Review Questions 9-1 to 9-13, Critical Analysis & Discussion 9-14 to 9-25

50 points 

Chapt.10: Review Questions 10-1 to 10-10, Critical Analysis & Discussion 10-11 to 9-23

50 points

Chapt.11: Review Questions 11-1 to 11-10, Critical Analysis & Discussion 11-11 to 11-23

50 points

3 Semester Exams 300 points

Final Examination 100 points

\*\*Note: Administration of **Quiz** after each chapter completion (7@20 pts.ea) 140 points

**Total Possible Points**  **1090**

**Grading scale** will be:

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| **A:** **981-1090** | **B:** **872-980** | **C:** **763-871** | **D: 654-762** | **F:** **653 and below** |

**Grade Appeals:**

Any student who believes s/he has been graded unfairly during a semester should work actively and positively with me to resolve the matter informally. If the student believes that the grading issue has not been satisfactorily resolved should appeal the grade by following University procedures as outlined in the Student Handbook. When submitting a written complaint regarding grading practices, it is imperative that the student keep copies of supporting documentation (*course syllabus, graded assignments, a portfolio of other graded work from the course, including homework, projects, tests, and other assignments, if available*). It is the student’s responsibility to prove that he/she has been graded unfairly.

**Class Attendance Policy:**

Regular and punctual attendance is required for all classes and activities earning academic credit. Students must comply with class attendance policies set by individual faculty members and complete all work required for each course. Faculty members are obligated to notify students in writing at the beginning of each semester of the policies and procedures on absences and make-up work. When students must be absent from class, they are required to make arrangements satisfactory to the instructor with regard to work missed.

When students know in advance that they will be absent from class, instructors should be notified and arrangements made to secure assignments. Students may obtain from the Vice President of Student Affairs an official excuse from class due to an emergency (illness, accident, jury duty, or death in the immediate family) or for attendance at officially-authorized functions and authorized field trips sponsored by the University.

Official absences presented to the instructor within seven days from the date of the absence entitles the student to make up any work missed. Faculty members are required to submit absences and “never attended” reports at a designated time via the Banner System. Students who receive Financial Aid awards can only receive funds for “class attendance.” The MVSU Attendance Policy for Financial Aid includes No Shows and Unofficial Course Withdrawals.

**Special Needs and Accommodations**

Students with special needs/ disabilities of any type who require special accommodation in the classroom and during instruction and/or testing should notify the Instructor during their first full week of class. Students should also have written confirmation by qualified experts of the disability on file with the Office of Academic Affairs and the ADA office on the MVSU campus. For help with papers, please use your University Writing Center often.

**Academic Integrity:**

All acts of academic dishonesty, including, but not limited to, cheating on exams, plagiarism, internet papers, paraphrasing internet papers, presenting someone else’s work as your own, failing to meet academic and professional requirements, will result in an automatic “F ”. The University’s academic honesty and plagiarism policies are enforced in this course.

**NOTE:** I will be happy to assist the student with any course-related issues during my office hours.

**Tentative Course Schedule**

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| **WEEK** | **Chapter Readings/Topics/Assignments** |
| **1**  Aug 23—Aug 28 | HOMEWORK:  Chapt. 1 : Review Questions 1-1 to 1-9, Critical Analysis & Discussion 1-10 to 1-23  Exercises 1-24 & 1-26  50 points  **Submission Date Via Canvas Only : 8/28/22** |
| **2**  Aug 30— Sept 4 | HOMEWORK:  Chapt. 2: Review Questions 2-1 to 2-15, Critical Analysis & Discussion 2-16 to 2-27  Exercises 2-32  50 points    **Submission Date Via Canvas Only : 9/4/22** |
| **3**  Sept 6—Sept 11 | HOMEWORK:  Chapt.3: Review Questions 3-1 to 3-12, Critical Analysis & Discussion 3-13 to 3-24  Exercises 3-28   50 points  **Submission Date Via Canvas Only : 9/11/22** |
| **4**  Sept 13—Sept 18 | HOMEWORK:  Chapt. 4: Review Questions 4-1 to 2-14, Critical Analysis & Discussion 2-15 to 2-25  Exercises 4-27  50 points  **Submission Date Via Canvas Only : 9/18/21** |
| **5**  Sept 20—Sept 25 | HOMEWORK:  Chapt. 5: Review Questions 5-1 to 5-12, Critical Analysis & Discussion 5-13 to 5-26  Exercises 5-36  **Submission Date Via Canvas Only : 9/25/22** |
| **6**  Sept 27—Oct 2 | HOMEWORK:  Chapt. 6: Review Questions 6-1 to 6-10, Critical Analysis & Discussion 6-11 to 6-21  Exercises 6-35  50 points  **Submission Date Via Canvas Only : 10/2/22** |
| **7**  Oct 4— Oct 9 | HOMEWORK:  Chapt.7: Review Questions 7-1 to 7-10, Critical Analysis & Discussion 7-11 to 7-23  Exercises 7-24  50 points  **Submission Date Via Canvas Only: 10/9/22; Mid-term Scheduled 10/6/22** |
| **8**  Oct 11—Oct 16 | HOMEWORK:  Chapt.8: Review Questions 8-1 to 8-10, Critical Analysis & Discussion 8-11 to 8-19  50 points  **Submission Date Via Canvas Only: 10/16/22** |
| **9**  Oct 18—Oct 23 | HOMEWORK:  Chapt.9: Review Questions 9-1 to 9-13, Critical Analysis & Discussion 9-14 to 9-25  50 points  **Submission Date Via Canvas Only: 10/23/22** |
| **10**  Oct 25—Oct 24 | HOMEWORK:  Chapt.10: Review Questions 10-1 to 10-10, Critical Analysis & Discussion 10-11 to 9-23  50 points **Submission Date Via Canvas Only: 10/24/21** |
| **11**  Oct 25—Oct 30 | HOMEWORK:  Chapt.11: Review Questions 11-1 to 11-10, Critical Analysis & Discussion 11-11 to 11-23  50 points  **Submission Date Via Canvas Only: 10/30/22** |
| **12**  Nov 1—Nov 6 | HOMEWORK:  Review Quizzers.    **Submission Date Via Canvas Only: 11/6/22** |
| **13**  Nov 8—Nov 20 | In-Class Problem Exercises—Ch. 12 through Ch. 18 |
|  | Comprehensive Final Exam—**University Scheduled—(Projected to be 12/6/22)**  **100 points**  **Submission Date Via Canvas Only: Senior Finals 11/29/22** |
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| **COMMENTS:** | **This syllabus is not a contract. It is only a guideline. The instructor reserves the right to make changes and additions to this syllabus at her/his discretion. If major changes are necessitated during the term of the course, the student will be notified via a revised syllabus.** |

***NOTE: This document does not constitute a contract with the University. It contains guidelines. The instructor reserves the right to make changes as necessary in the syllabus.***

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| **Rubric for Written Assignments** | | | | | | |
|  | **Problem/Question** | **Information Seeking/Selecting and Evaluating** | Analysis | **Synthesis** | **Documentation** | **Product/Process** |
| **4** | Student(s) posed a thoughtful, creative question that engaged them in challenging or provocative research. The question breaks new ground or contributes to knowledge in a focused, specific area. | Student(s) gathered information from a variety of quality electronic and print sources, including appropriate licensed databases. Sources are relevant, balanced and include critical readings relating to the thesis or problem. Primary sources were included (if appropriate). | Student(s) carefully analyzed the information collected and drew appropriate and inventive conclusions supported by evidence. Voice of the student writer is evident. | Student(s) developed appropriate structure for communicating product, incorporating variety of quality sources. Information is logically and creatively organized with smooth transitions. | Student(s) documented all sources, including visuals, sounds, and animations. Sources are properly cited, both in-text/in-product and on Works-Cited/Works-Consulted pages/slides. Documentation is error-free. | Student(s) effectively and creatively used appropriate communication tools to convey their conclusions and demonstrated thorough, effective research techniques. Product displays creativity and originality. |
| **3** | Student(s) posed a focused question involving them in challenging research. | Student(s) gathered information from a variety of relevant sources--print and electronic. | Student (s) product shows good effort was made in analyzing the evidence collected. | Student(s) logically organized the product and made good connections among ideas | Student(s) documented sources with some care, Sources are cited, both in-text/in-product and on Works-Cited/Works-Consulted pages/slides. Few errors noted. | Student(s) effectively communicated the results of research to the audience. |
| **2** | Student(s) constructed a question that lends itself to readily available answers. | Student(s) gathered information from a limited range of sources and displayed minimal effort in selecting quality resources. | Student(s) conclusions could be supported by stronger evidence. Level of analysis could have been deeper. | Student(s) could have put greater effort into organizing the product | Student(s) need to use greater care in documenting sources. Documentation was poorly constructed or absent. | Student(s) need to work on communicating more effectively. |
| **1** | Student(s) relied on teacher-generated questions or developed a question requiring little creative thought. | Student(s) gathered information that lacked relevance, quality, depth and balance. | Student(s) conclusions simply involved restating information. Conclusions were not supported by evidence. | Student(s) work is not logically or effectively structured. | Student(s) clearly plagiarized materials. | Student(s) showed little evidence of thoughtful research. Product does not effectively communicate research findings. |
| Teacher Comments  Instructors Signature: Attachment 1: Written Presentation Rubric | | | | | | |

ADA Syllabus Statement  
  
Mississippi Valley State University is committed to providing reasonable accommodations for students with a documented disability. If a student has a disability that qualifies under the Americans with Disability Act (ADA) and requires accommodations, he/she should contact the Services for Students with Disability Office to obtain this service. Disabilities covered by the ADA may include learning, physical, psychiatric, vision, hearing, or chronic health disorders. Students who are uncertain if their condition/disability is qualified should contact the SSD Office.  
Mrs. Kathy Brownlow/ ADA Coordinator  
Social Science Building Office 105    
Phone/e-mail: 662-254-3443, kbrownlow@mvsu.edu.

**Canvas Note:**

**Which Internet Browser Should I Use for Canvas?**

The latest versions of **Firefox**, **Chrome**, and **Safari** are all good choices for working in Canvas. Important note: If you need help downloading one of these browsers, Mr. Huntley and Mr. Pendleton(Online and Distance Education Staff) will be happy to help you. They can be reached at 662-254-3114 or 662-254-3624. Additionally, you may contact them via email at mack.pendleton@mvsu.edu and hunt@mvsu.edu.

**It is a good idea to have more than one browser installed on your personal computer. Many times problems you experience online can be fixed by switching from one browser to a different browser.**