**FLORIDA ATLANTIC UNIVERSITY**

**Graduate Programs—COURSE CHANGE REQUEST**

<table>
<thead>
<tr>
<th>DEPARTMENT: ACCOUNTING</th>
<th>COLLEGE: BUSINESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>COURSE PREFIX AND NUMBER: ACG 6347</td>
<td>CURRENT COURSE TITLE: COST ACCOUNTING THEORY AND PRACTICE</td>
</tr>
<tr>
<td>CHANGE(s) ARE TO BE EFFECTIVE (LIST TERM): FALL 2012</td>
<td>TERMINATE COURSE (LIST FINAL ACTIVE TERM):</td>
</tr>
<tr>
<td>CHANGE TITLE TO:</td>
<td>EXISTING PREREQS / COREQS: Prerequisites: Admission to College of Business Master’s program and ACG 6027 or equivalent</td>
</tr>
<tr>
<td>CHANGE PREFIX FROM: TO:</td>
<td>CHANGE PREREQS/ COREQUISITES TO*: PREREQUISITE: 1) ADMISSION TO A COLLEGE OF BUSINESS MASTER’S PROGRAM, 2) ACG 6027 OR EQUIVALENT, AND 3) SATISFACTORY PERFORMANCE ON PRINCIPLES OF ACCOUNTING COMPETENCY EXAM, <a href="http://WWW.SOA.FAU.EDU/EXAM">WWW.SOA.FAU.EDU/EXAM</a></td>
</tr>
<tr>
<td>CHANGE COURSE NO. FROM: TO:</td>
<td></td>
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<tr>
<td>CHANGE CREDITS FROM: TO:</td>
<td></td>
</tr>
<tr>
<td>CHANGE GRADING FROM: TO:</td>
<td></td>
</tr>
<tr>
<td>CHANGE DESCRIPTION TO:</td>
<td>CHANGE REGISTRATION CONTROLS TO:</td>
</tr>
</tbody>
</table>

*Please list both existing and new pre/corequisites, specify AND or OR, and include minimum passing grade.

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Attach syllabus for ANY changes to current course information.

Should the requested change(s) cause this course to overlap any other FAU courses, please list them here.

No

Departments and/or colleges that might be affected by the change(s) must be consulted and listed here. Please attach comments from each.

Faculty contact, email and complete phone number:
Mary Walsh, mwalsh8@fau.edu, (561) 297-3248

Explanation: ACG 6347 is the graduate equivalent of undergraduate ACG 3341. The School of Accounting requires that the Principles of Accounting Competency exam be taken as a prerequisite to ACG 3341. To make requirements consistent, the Competency Exam should also be prerequisite to ACG 6347.

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**ATTACHMENT CHECKLIST**

- Syllabus (see guidelines for requirements: http://www.fau.edu/graduate/facultywork/staff/programcommitte/index.php)
- Written consent from all departments affected by changes

Email this form and syllabus to diaone@fau.edu one week before the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website prior to the meeting.

*FAUchange—Revised August 2011*
ACG 6347  
Cost Accounting Theory and Practice  
Term:  
Class Location:  
Class Meeting Time(s):

Professor Information  
Name  
Office Address  
e-mail address  
Phone Number

Office Hours

Important Dates:  
First class:  
End of Add/Drop:  
Withdraw without an F deadline:  
Grades due with Registrar:

Course Catalog Description  
Cost Accounting Theory and Practice (ACG 6347) 3 credits  
Accounting topics for managers, including budgeting, performance measurement, cost analysis, balance scorecards, activity-based costing, and cost functions. Course is the prerequisite equivalent to ACG 3341.

Course Prerequisites:  
1) Admission to College of Business Masters Program,  
2) ACG 6027 or equivalent, and  
3) Satisfactory performance on Principles of Accounting Competency Exam,  
www.soa.fau.edu/exam

Course Learning Objectives  
This is a foundation graduate course of theory and practical applications of cost accounting. First we will study traditional and innovative product costing procedures. Second we will examine some standard techniques and theories for using costing information in decision making. And last we will learn tools for planning, control, and performance evaluation.

Course Textbook and Resources:  
Required Materials:  
1) Text: Cost Accounting a Managerial Emphasis (14th edition), by Horngren, Datar, and Foster

Supplemental Readings:  

2) E-MAIL: SOA policies require each student to have an e-mail account through the university to be used with all correspondences in this course. I will be sending emails through eCollege. Make sure your email address is correct, your mailbox is full and that you check email often. Make sure that my email address (________@fau.edu) is exempted from Spam. “I didn’t get the email” will not be accepted as a reason for missing anything.

3) Course Website: https://sso.fau.edu/login?service=https%3A%2F%2Fsso.fau.edu%2Fecolleage%2F. This course is supported by eCollege. It is important that you keep your e-mail address up to date in your eCollege profile. You will be responsible for announcements sent to your e-mail address. All course assignments will be posted online. Please check regularly for updates.

Optional Materials: MyAccountingLab software: The software package “MyAccountingLab” provides wonderful practice tools to enhance the student learning experience. These tools come in many forms, i.e., practice multiple choice, true/false, fill-in-the-blank, essay questions, etc. that you can use as a vital part of your learning process. You can go online at http://www.mypearsonstore.com/bookstore/product.asp?isbn=0132109174 to purchase access to this software independently from the book if you like. Although recommended, please understand that this software is OPTIONAL and is NOT required for this course.

Course Evaluation Method Points in ACG 6347 will be awarded as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quizzes</td>
<td>200</td>
<td>20%</td>
</tr>
<tr>
<td>Midterm Examination</td>
<td>460</td>
<td>46%</td>
</tr>
<tr>
<td>Final Exam (not cumulative)</td>
<td>340</td>
<td>34%</td>
</tr>
<tr>
<td>Totals</td>
<td>1,000</td>
<td>100%</td>
</tr>
</tbody>
</table>

Points earned in the course will be regularly posted on the eCollege site for each student. If there is an error in the information posted, it is important to report the problem to me promptly.

Quizzes (20%): Beginning with the week of ten, non-cumulative, objectively-graded, 1-hour quizzes will be posted in eCollege (to be taken online). The point of the quizzes is to give you incentive to keep up with the material and homework (see below for a discussion of homework). You cannot do well in this class if you leave everything to the last minute. Topic builds on topic. If you put off doing the work for too long, you will be lost. To build flexibility, only your 8 highest quiz grades will count. Thus, if you choose, you may entirely skip two weeks’ quizzes without penalty. However, absent an appropriate reason (see below) there will be no extensions for quiz.

Midterm Examination (46%): A Midterm will be posted in eCollege on . The Exam is completely open book. You must complete the exam within its prescribed limits. The exam must be completed and uploaded to the eCollege Dropbox by .
Final Exam (34%): A non-cumulative Final Exam will be posted in eCollege on __________. This exam is completely open book and non-cumulative (examines the material covered after the Midterm). You must complete the exam within its prescribed limits. The exam must be completed and uploaded to the eCollege Dropbox by __________.

Grading Scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>A</td>
<td>92% or greater</td>
</tr>
<tr>
<td>A-</td>
<td>90% - 91%</td>
</tr>
<tr>
<td>B+</td>
<td>88% - 89%</td>
</tr>
<tr>
<td>B</td>
<td>82% - 87%</td>
</tr>
<tr>
<td>B-</td>
<td>80% - 81%</td>
</tr>
<tr>
<td>C+</td>
<td>78% - 79%</td>
</tr>
<tr>
<td>C</td>
<td>72% - 77%</td>
</tr>
<tr>
<td>C-</td>
<td>70% - 71%</td>
</tr>
<tr>
<td>D+</td>
<td>68% - 69%</td>
</tr>
<tr>
<td>D</td>
<td>62% - 67%</td>
</tr>
<tr>
<td>D-</td>
<td>60% - 61%</td>
</tr>
<tr>
<td>F</td>
<td>Anything below 60%</td>
</tr>
</tbody>
</table>

Homework: Will be assigned but not collected. All solutions (both textbook provided and instructor prepared) will be available to you in eCollege. You are expected to attempt any homework assigned. The only way to truly understand any kind of accounting is to practice.

Select University and College Policies

Code of Academic Integrity
Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see University Regulation 4.001 at [http://www.fau.edu/regulations/chapter4/4.001_Code_of_Academic_Integrity.pdf](http://www.fau.edu/regulations/chapter4/4.001_Code_of_Academic_Integrity.pdf).

ADA
In compliance with the Americans with Disabilities Act (ADA), students who require special accommodation due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD) – in Boca Raton, SU 133, (561) 297-3880; in Davie, MOD 1, (954) 236-1222; in Jupiter, SR 117, (561) 799-8585; or, at the Treasure Coast, CO 128, (772) 873-3305 – and follow all OSD procedures.

Incompletes
Note that an Incomplete is not a substitute for a poor grade and is rarely granted. In accordance with the policy of the College of Business, an Incomplete will be given only under the following circumstances:
1. The student is otherwise passing the course (at least a C).
2. The student has an excused absence that prevented the on-time completion of the course requirements.

Withdrawals
Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.
Additional Course Policies

School of Accounting Policies
You are responsible for School of Accounting policies at http://business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx. These policies are considered to be an integral part of this syllabus.

Attendance: Although students are expected to attend class, attendance and participation do not formally factor into course grades. That being said, if your grade is "on the edge", the only consideration available to "bump" your grade is your class effort. If you are not in attendance and do not participate, there is no basis by which to bump your grade up.

Late Assignment Policy: Late assignments will NOT be accepted and there will be no late exams. Zero points will be awarded for anything late. Look at the Course Schedule and make whatever arrangements you must to ensure you will be able to complete your work on time. You have MORE than enough time here to make the arrangements.
- Exceptions may be made here, of course, for emergencies (see below), religious observances, and participation in university-approved activities.

In business, it doesn't matter if you finish the client's proposal presentation a day after the client left, or if you submit your application after the position has been filled. The ability to submit work on time is a skill that employers expect you to have. You are expected to have this skill for course as well.

Emergencies: I understand that life (and death) happens and that there may be times when it would be inappropriate to enforce the policies outlined in this syllabus to the letter. If you or an IMMEDIATE family member (spouse, partner, child, or parent) is having an emergency, please let me know as soon as it is convenient to do so (by email). Documentation will be required (doctor note, hospital bill, obituary notice, etc.).

Emergencies DO NOT INCLUDE work needs or vacations.

Policy on Incompletes: Incompletes will be considered ONLY in cases of DOCUMENTED health or family EMERGENCIES (defined above - notice that work emergencies are not included here) that occur toward the end of the course. These limitations are mandated by FAU and the School of Accounting.

Specific to this course, incompletes will be considered only if the Midterm and eight Quizzes have been completed on time with a "C" or better average. If you do not meet these criteria, do not request an Incomplete. Instead, consult your advisor about a late withdrawal from the course.

Cheating Policy: You may not work with another human being (except for the instructor) in completing any of the class assignments (unless otherwise allowed by the Instructor). Any student found doing so on any graded item will receive an F for the class. Also, you are on notice that this syllabus incorporates all University Policies, including the Honor Code, link provided below.

Safe Assign: Written components of any assignment or project may be submitted to Safe Assign to evaluate the originality of the work. Any students found to be submitting work that is not their own will be deemed in violation of the University's honor code discussed above.
<table>
<thead>
<tr>
<th>UNIT</th>
<th>LECTURE DATE</th>
<th>TOPIC</th>
<th>Assignment Due</th>
</tr>
</thead>
</table>
| 1    |              | Class Introduction  
Chapter 1: The Accountant’s Role in the Organization  
Chapter 2: Introduction to Cost Terms and Purposes  
Syllabus Review to be taped and made separately available | | |
| 2    |              | Chapter 4: Job Costing  
Basics of allocating costs. Actual and normal costing | Quiz 1 |
| 3    |              | Chapter 5: ABC Costing and ABC Management  
Activity-based costing | Quiz 2 |
| 4    |              | Chapter 15: Allocation of Support-Department Costs, etc.  
Chapter 16: Cost Allocation (Joint Products & Byproducts) | Quiz 3 |
| 5    |              | Chapter 17: Process Costing  
Equivalent units – Weighted average method of process costing | Quiz 4 |
| 6    |              | Chapter 3: CVP Contribution Margin  
Chapter 10: Determining How Costs Behave  
Cost estimation methods | Quiz 5 |
| 7    |              | Chapter 9: Inventory Costing  
Variable income versus absorption income  
Manipulating income with absorption costing | |
| 8    |              | Midterm Exam – NO LECTURE  
MIDTERM EXAMINATION RELEASED @ 9:00 am. Due as directed and uploaded to eCollege by | Midterm |
| 9    |              | Finish Chapter 3: Cost-Volume-Profit (“CVP”) Analysis  
CVP, break-even analysis; Multiple products | Quiz 6 |
| 10   |              | Chapter 11: Decision Making About Production  
General approach to decision-making  
Decision-making with scarce resources | Quiz 7 |
| 11   |              | Chapter 21: Capital Budgeting and Cost Analysis  
Net present value (NPV) problems and the internal rate of return (IRR)  
Accounting rate of return and Payback | Quiz 8 |
| 12   |              | Chapter 6: Master Budget and Responsibility Accounting  
Overview of Budgets  
Preparing a Master Budget  
Chapter 7: Flexible Budgets | Quiz 9 |
| 13   |              | Chapter 7 & 8: Variance Analysis  
Standard costing, flexible budgets, variance analysis | Quiz 10 |
| 14   |              | FINAL EXAM due noon (your time) on Monday, 4/30. Due as directed and uploaded to eCollege by | Final Exam |