



FLORIDA
ATLANTIC
UNIVERSITY

**COURSE CHANGE REQUEST
Undergraduate Programs**

Department Accounting
College College of Business

UUPC Approval 10/9/2023
UFS Approval _____
SCNS Submittal _____
Confirmed _____
Banner Posted _____
Catalog _____

Current Course Prefix and Number ACG 3341

Current Course Title
Cost Accounting

Syllabus must be attached for ANY changes to current course details. See Checklist. Please consult and list departments that may be affected by the changes; attach documentation.

Change title to:

Change prefix

From: _____ To: _____

Change course number

From: _____ To: _____

Change credits*

From: _____ To: _____

Change grading

From: _____ To: _____

Change WAC/Gordon Rule status**

Add Remove

Change General Education Requirements***

Add Remove

*Review Provost Memorandum

**WAC/Gordon Rule criteria must be indicated in syllabus and approval attached to this form. See [WAC Guidelines](#).

***General Education criteria must be indicated in syllabus and approval attached to this form. See [GE Guidelines](#).

Change description to:

This course builds on ACG 2071 by helping students establish a working knowledge of cost accounting techniques such as job and process costing, cost analysis, cost volume profit analysis, cost allocation, budgeting, and variance analysis. This course also helps students understand how these techniques apply to managerial decisions. Whereas financial accounting courses focus on how accounting information is used by external stakeholders, this course focuses on how that information is used internal to an organization.

Change prerequisites/minimum grades to:

Change corequisites to:

Change registration controls to:

Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade (default is D-).

Effective Term/Year for Changes: Spring ~~2023~~ 2024

Terminate course? Effective Term/Year for Termination:

Faculty Contact/Email/Phone Julia L. Higgs; jhiggs@fau.edu; February 28, 2022

Approved by

Department Chair _____

College Curriculum Chair _____

College Dean _____

UUPC Chair _____

Undergraduate Studies Dean _____

UFS President _____

Provost _____

Date

2/28/22

9-21-23

9-21-23

10/9/2023

10/9/2023

Email this form and syllabus to mianning@fau.edu seven business days before the UUPC meeting.



Professor Information

Dr. Mark Kohlbeck Office:

KH 122

E-mail address: mkohlbec@fau.edu

Phone Number: (561) 297-1363

Office Hours

Tuesday / Thursday – 11:00 am to noon or by appointment

Required Text and Materials

Datar & Rajan, 2021, Horngren's Cost Accounting, 17th edition

- **Option 1:** MyAccountingLab with Pearson eText -- ISBN-**9780135628522** (Option to have a looseleaf print copy at any time, at a discounted rate - shipping is free)
- **Option 2:** MyAccountingLab with Pearson eText and Print Option -- ISBN-**9780136714996** (the price of the discounted print book is added in to the cost; when the student redeems it, they will be asked for the address they want the print copy shipped to - shipping is free)

Webcams are required and are to be used in all virtual live sessions and exams.

Course Description

This course builds on ACG 2071 by helping students establish a working knowledge of cost accounting techniques such as job and process costing, cost analysis, cost volume profit analysis, cost allocation, budgeting, and variance analysis. This course also helps students understand how these techniques apply to managerial decisions. Whereas financial accounting courses focus on how accounting information is used by external stakeholders, this course focuses on how that information is used internal to an organization.

Course Prerequisites and Credit Hours

Credit Hours: 3 credits

Prerequisites: ACG 2071 with a grade of "C-" or better and satisfactory performance on Principles of Accounting Competency Exam.

Instructional Method

The Instructional Method for this class is designated **Fully Online Class**. As such, course content is delivered in an asynchronous format.

Course Learning Objectives

1. Describe basic cost accounting concepts and structure
2. Determine the costs of particular cost objects using job costing, process costing, and activity-based costing
3. Assist management in decision-making using cost-volume-profit analysis and other techniques
4. Conduct budget and variance analysis to help in the firm's planning and control function
5. Perform capital budgeting analyses

Course Format

This class is designated as distance learning. Course materials for each chapter are posted in Canvas (including recorded lectures). Students should:

1. Read the assigned chapter(s)
2. Watch and take notes on the chapter's video lectures (available in Canvas / Mediasite)
3. Take weekly multiple choice quiz (Pearson MyAccountingLab in Canvas)
4. Review lecture notes
5. Watch We Do video (illustration) and try the You Do problem (practice)
6. Attempt assigned exercises (Canvas)
7. Watch videos on assigned exercises (Canvas)
8. Complete Dynamic Study Modules (Pearson MyAccountingLab in Canvas)
9. Attempt additional homework in Pearson MyAccountingLab as needed
10. Use the study plan (Pearson MyAccountingLab) as needed

Grading Scale

Letter grades are only relevant to final point totals and will be assigned based on the following distribution of the percentages of total possible points.

| <u>Percentage Range</u> | <u>Letter Grade</u> | <u>Letter Percentage Range</u> | <u>Letter Grade</u> |
|---------------------------|---------------------|--------------------------------|---------------------|
| $90 \leq \text{Your } \%$ | A | $88 \leq \text{Your } \%$ | A- |
| $85 \leq \text{Your } \%$ | B | $85 \leq \text{Your } \%$ | B+ |
| $80 \leq \text{Your } \%$ | B- | $80 \leq \text{Your } \%$ | B |
| $75 \leq \text{Your } \%$ | C | $78 \leq \text{Your } \%$ | C+ |
| $70 \leq \text{Your } \%$ | C- | $75 \leq \text{Your } \%$ | C |
| | D | $70 \leq \text{Your } \%$ | D |
| | F | $60 \leq \text{Your } \%$ | F |

Course Evaluation Method

The following table summarizes each component of your grade for this course.

| <u>Component</u> | <u>Percent</u> |
|-----------------------------------|----------------|
| Exams – 4 exams | 80% |
| Quizzes and Dynamic Study Modules | <u>20%</u> |
| Total | 100% |

Exams. Exam questions focus on accounting concepts illustrated through classroom discussions and homework exercises. The exams are designed to extend your thinking through analysis and applications of these concepts in new or unique situations. The exam format may include multiple choice, problems, and short answer. Exam 4 is cumulative. Proctoring software may be used for online exams.

Quizzes. Chapter quizzes will be given using Pearson MyAccountingLab through Canvas and/or within Canvas itself. Quizzes are based on readings and/or homework and must be completed before the due date.

Dynamic Study Modules. Dynamic Study Modules are provided in Pearson MyAccountingLab for each chapter. DSMs help you check and improve your knowledge of material you must master to do well in your course.

Homework. Homework is assigned (see Canvas), but will not be collected or graded, although, there are graded quizzes on the homework. Additional exercises are also available through Pearson MyAccountingLab in Canvas. The exams will likely include questions based on the homework. It is strongly encouraged that students complete the homework on a timely basis. Students may want to work together on the homework to more fully understand the concepts.

Additional Course Policies

Professional Conduct. To foster a more professional learning environment and to develop habits that lead to success in the business work, all participants must engage in professional behavior.

Missing Exams. Make-up exams will be given for valid reasons (medical emergency, family emergency, university-scheduled events, religious observation, or class conflicts) consistent with University policy and the professor's discretion. If you do not have a valid reason for missing an exam, a zero grade may be assigned. The professor also has the option of not providing a make-up exam and re-weighting the remaining exam(s) accordingly.

Late Quizzes. Late quizzes are accepted for valid reasons (medical emergency, family emergency, university-scheduled events, religious observation, or class conflicts) consistent with University policy and the professor's discretion.

Points Awarded. It is the responsibility of the student to monitor the points awarded to-date in Canvas. The student has up to two weeks following the posting of any points to contest the number of points, after which the points are considered final.

Anti-plagiarism Software. Written components of any assignment or project may be submitted to anti-plagiarism software 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.

Electronic Communication. Canvas and FAU email will be used in this course for content delivery, assignments, and other communications. Accordingly, **it is the student's responsibility** to check the Canvas course site and their FAU email account for announcements, etc.

Tentative Course Calendar

| Date | Topic | L.O. | Text |
|------|--|------|------|
| | Cost accountant's role | 1 | 1 |
| | Introduction to cost terms | 1 | 2 |
| | Cost-volume-profit analysis | 3 | 3 |
| | Job costing; actual and normal costing | 2 | 4 |
| | ABC costing | 2 | 5 |
| | Process costing | 2 | 18 |
| 2/7 | Exam 1 7:00 - 8:15 pm | | |
| | Master budgets | 2, 4 | 6 |
| | Flexible budgets and direct cost variance analysis | 4 | 7 |
| | Flexible budgets and overhead variance analysis | 4 | 8 |
| | Variable vs. absorption costing | 4 | 9 |
| 3/21 | Exam 2 7:00 - 8:15 pm | | |
| | Cost behavior; cost estimation methods | 3 | 10 |
| | Data analytics | 3 | 11 |
| | Decision-making | 3 | 12 |
| | Capital budgeting | 5 | 22 |

| | | | |
|------|------------------------------|--|--|
| 4/25 | Exam 3 7:00 - 8:15 pm | | |
| 5/2 | Final Exam 7:00 – 8:30 pm | | |

NOTE: Exams are scheduled at specific times on the Monday nights indicated above. Please make arrangements now to be able to take the exams as scheduled. Make-up exams are only offered for University approved reasons.

Selected School, University and College Policies

School of Accounting Policies

Students are responsible for School of Accounting policies available at <http://fau.edu/academic/registrar/FAUcatalog/business.php#accounting>. ***These policies are considered to be an integral part of this syllabus.***

Code of Academic Integrity Policy Statement

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](#).

Attendance Policy Statement

Students are expected to attend all of their scheduled University classes and to satisfy all academic objectives as outlined by the instructor. The effect of absences upon grades is determined by the instructor, and the University reserves the right to deal at any time with individual cases of non-attendance. Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations or participation in University-approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances and debate activities. It is the student's responsibility to give the instructor notice prior to any anticipated absences and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a University-approved reason the opportunity to make up work missed without any reduction in the student's final course grade as a direct result of such absence.

Disability / Accessibility Policy Statement

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU's campuses – Boca Raton, Davie and Jupiter – however disability services are available for students on all campuses. For more information, please visit the SAS website at <http://fau.edu/sas/>

Counseling and Psychological Services (CAPS) Center

Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to <http://www.fau.edu/counseling/>

Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices, observances, and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments.

For further information, please see FAU Regulation 2.007 at <http://www.fau.edu/regulations/chapter2/Reg%202.007%208-12.pdf>.

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastic teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals

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

Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in [Chapter 4 of the University Regulations](#).

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as “... *activities which interfere with the educational mission within classroom.*” Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions, which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct

Required Technology

Required technological skills

- Basic Skills in computer use
- Access to the internet
- Basic Canvas LMS skills
- Basic Skills for Office programs (word processing and presentation programs)

Required Software

- Microsoft 365 Suite [Link to download](#)
- Reliable web browser (recommended [Chrome](#) or [Firefox](#))

- Java – [Link to download](#) and/or [Link to verify Java](#) on your computer
- Adobe Flash Player: [Link to download](#)
- Mobile App: Instructions on how to download the Canvas App on an iOS device ([Link for iOS Instructions](#)) or Android device ([Link for Android instructions](#)).

Internet Connection

- Recommended: Broadband (high-speed) Internet connection with a speed of 4 Mbps or higher
- To function properly, Canvas requires a high-speed Internet connection (cable modem, DSL, satellite broadband, T1, etc.). The minimum Internet connection speed to access Canvas is a consistent 1.5 Mbps (megabits per second) or higher.
- To check your Internet speed, [click here](#).

Minimum Technical Skills Requirements

The general and course-specific technical skills a student must have to succeed in the course include but are not limited to:

1. Accessing Internet.
2. Using Canvas (including taking tests, attaching documents).
3. Using email with attachments.
4. Creating and submitting files in commonly used word processing program formats such as Microsoft Office Tools.
5. Copying and pasting functions.
6. Downloading and installing software.
7. Using presentation, graphics, and other programs.
8. Posting and commenting in an online discussion.
9. Searching the FAU library and websites.

Computer Requirement

Basic computer specifications for Canvas [Link to Specifications](#)

Operating System

- A computer that can run Mac OSX or Win 7.0 or higher.

Peripherals

- A backup option should be available to minimize the loss of work, such as an external hard drive, a USB drive, cloud storage, or your folder on the FAU servers.

Software

- Once logged in to Canvas, make sure your Internet browser is compatible.
- Other software may be required for specific learning modules. If so, the necessary links to download and install will be provided within the applicable module.

Technical Support

In the online environment, technical issues are always possible (e.g., lost connection, hardware or software failure). Many of these occurrences can be resolved relatively quickly, but if you wait until the last minute before due dates, the chances of these glitches affecting

your success are greatly increased; please plan appropriately. If a problem occurs, it is essential that you take immediate action to document the issue so your instructor can verify and take appropriate action to resolve the problem.

Most issues in Canvas can be resolved by clicking on the “Help” tab located on the menu bar.

Upon clicking the “Help” tab, you will be able to:

- Report a problem
- Search Canvas guides

Additional Technical Support

1. Contact the eLearning Success Advisor for assistance: 561-297-3590
2. If you can, take a Print Screen image of the monitor when the problem occurs. Save the image as a .jpg file. If you are unfamiliar with creating a Print Screen image, visit [Link to Print Screen Instructions](#).
3. Complete a Help Desk ticket ([Link to Help Desk](#)). Make sure you complete the form entirely and give a full description of your problem so the Help Desk staff will have the pertinent information in order to assist you properly. The process includes the following steps:
 - a. Select “Canvas (Student)” for the Ticket Type.
 - b. Input the Course ID.
 - c. In the Summary/Additional Details section, include your operating system, Internet browser, and Internet service provider (ISP).
 - d. Attach the Print Screen file, if available.
4. If you do not hear back from a Help Desk representative in a timely manner (48 hours), it is your responsibility to follow up with an appropriate staff member until a resolution is reached.
5. Once you have submitted a Help Desk Ticket, inform your instructor. Include all pertinent information of the incident (steps 3b-d above). Keep your instructor informed of the status.

Recommended Browsers

Canvas supports the latest two versions of the most widely used browsers. We have learned that Canvas works better with Google Chrome and Mozilla Firefox than with Internet Explorer. If Internet Explorer is currently your only browser, consider installing Chrome or Firefox.

We highly recommend updating to the **newest version** of whatever browser you are using as well as updating to the most recent Flash plug-in.

For more details, see Which Browsers Does Canvas Support?

