Instructor: Dr. David Upton
Office: Bryan 323
Phone: 336/256-0186
E-mail: drupton@uncg.edu
Office Hours: Office Hours: Tuesday/Thursday 1.00 pm – 2.00 pm by Zoom. Please email me to set up an appointment. (Or, here is a link where you can book a slot: Dr Upton’s appointment calendar)

University COVID-19 Statement – Please Read
As UNCG continues with face-to-face course offerings in Spring 2021, the campus community must recognize and address concerns about physical and emotional safety. As such, all students, faculty, and staff are required to uphold UNCG’s culture of care by actively engaging in behaviors that limit the spread of COVID-19. Such actions include, but are not limited to, the following:

- Wearing a face covering that covers both nose and mouth
- Observing social distance in the classroom
- Engaging in proper hand washing hygiene when possible
- Self-monitoring for symptoms of COVID-19
- Staying home if you are ill
- Compliance with directions from health care providers or public health officials to quarantine or isolate if ill or exposed to someone who is ill.

Instructors will have seating charts for their classes. These are important for maintaining appropriate social distance during class and facilitating contact tracing should there be a confirmed case of COVID-19. Students must sit in their assigned seat at every class meeting and must not move furniture. Students should not eat or drink during class time.

A limited number of disposable masks will be available in classrooms for students who have forgotten theirs. Face coverings will also be available for purchase in the UNCG Campus Bookstore. Students who do not follow masking and social distancing requirements will be asked to put on a face covering or leave the classroom to retrieve one and only return when they follow these basic requirements to uphold standards of safety and care for the UNCG community. Once students have a face covering, they are permitted to re-enter a class already in progress. Repeated issues may result in conduct action. The course policies regarding attendance and academics remain in effect for partial or full absence from class due to lack of adherence with face covering and social distancing requirements.

For instances where the Office of Accessibility Resources and Services (OARS) has granted accommodations regarding wearing face coverings, students should contact their instructors to
develop appropriate alternatives to class participation and/or activities as needed. Instructors or the student may also contact OARS (336.334.5440) who, in consultation with Student Health Services, will review requests for accommodations.

Back to the Syllabus...
Course Prerequisite: ACC 202 with a grade of “B-” or better

Course Objective:
The purpose of this course is to provide students with an understanding of the creation and use of cost accounting information in a business decision-making context. Topics covered include cost behavior, product costing, budgeting and variance analysis, short-term decision making, and cost allocation methods.

By the end of the course, students will be able to:
- Identify and explain various cost behaviors
- Explain the role of accounting systems in organizations
- Utilize job and process costing for inventory valuation
- Create cash and operational budgets
- Explain responsibility accounting
- Utilize standard costing for performance appraisal
- Calculate overhead allocations and explain the limitations of such allocations
- Explain the basics of the Balanced Scorecard

Please refer to the faculty and student guidelines for general expectations for this class:
http://bae.uncg.edu/assets/faculty_student_guidelines.pdf

Textbook – Required: Horngren’s Cost Accounting: A Managerial Emphasis 16th ed., Datar and Rajan, including MyAccountingLab (MAL) access code. You are welcome to obtain a copy of the 16th edition from any source, and in any form, just make sure you also have MAL access.

Homework will be submitted via MyAccountingLab (MAL) within Canvas.
To register for MyAccountingLab you will need a student access code. If you purchase a new custom textbook, then it will come with a Student Access Kit that contains a registration code. If you do not have a Student Access Kit, then you can purchase access online with a major credit card.

I have linked MyAccountingLab with Canvas. You do not need a course ID, but rather follow the links in Canvas under ‘MyLab and Mastering’ in the course navigation menu (left-hand column menu). Once registered, you will access MAL via Canvas. Additional help can be found at: pearsonmylabandmastering.com on the Support tab, under Student Support.

Additional readings and lecture videos/notes/powerpoint slides will be posted on Canvas under Modules

Class Format:
As a hybrid class this semester the usual class format has been heavily modified. The class is split into two streams with A meeting on Tuesdays and B meeting on Thursdays. We will operate a ‘flipped class’ approach as follows: Watch pre-recorded lecture videos prior to your Tuesday or Thursday class. My
pre-recorded lecture videos are found on Canvas under Modules by the week. These videos introduce
topics, key concepts, and explain approaches to structuring problem solutions. Class time will be used to
review key content, answer your questions, and work additional problems. Each class session will
include an in-class assignment, which is to be uploaded to Assignments in Canvas. If you do not attend
an in-class session, then you can still receive credit by watching the class session, live on recorded, and
submitting the assignment – the assignments will only be available through these sources. Class sessions
will be live streamed via Panopto and saved for future reference. (See Canvas:Modules:Panopto
Webcast Links for your link to access each webcast. You can also watch class session Panopto recordings
– click on the “Panopto Video” link from the Canvas left-hand menu). Material on Tuesday classes will be
repeated on Thursday classes – you do not need to view the other class recording, unless you want to.
Video lectures and class sessions will highlight important concepts in the text; however, an in-depth
reading of each chapter is also assumed.

I strongly encourage you to take responsibility for your learning. Under COVID-19 conditions we have
less direct class time and so you need to ensure that you watch my lecture videos and prepare for class.
For each topic covered you should watch the prerecorded lecture videos (under Modules in Canvas),
read assigned chapters and work some end-of-chapter problems (make use of MyAccountingLab - plenty
of problems/exercises and guided solutions are available). The goal is for you to develop and test your
understanding of course topics before coming to class. (Note also, that end-of-chapter
problems/exercises are a potential source of exam problems.)

You should plan on spending at least 2 to 4 hours outside of class for every hour in class.

Assessment:

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<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>20%</td>
</tr>
<tr>
<td>Exam 2</td>
<td>20%</td>
</tr>
<tr>
<td>Final Exam (cumulative)</td>
<td>25%</td>
</tr>
<tr>
<td>Group Case (in 2 parts)</td>
<td>15%</td>
</tr>
<tr>
<td>In-class points</td>
<td>5%</td>
</tr>
<tr>
<td>Homework*</td>
<td>15%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

* For graduate students an additional assignment is required. Homework will carry 10% and the extra
assignment will carry 5%. The assignment is a written assignment of approximately 3-4 pages related to
the second part of the case assignment. Details will be made available during the semester.

Homework:
Homework (HW) contributes 15 percentage points towards your final grade. Homework assignments are
to be completed via MyAccountingLab (see information under “Textbook” above and on Canvas for
more information about MyAccountingLab). Each HW is worth about 1.5% towards your final grade. I
will drop the lowest HW grade in determining your HW grade.

The purpose of the homework problems is for you to learn the important lessons of each topic.
Accounting is best learned by “doing” and you should know from other accounting courses that keeping
up on a daily basis is the best strategy for both learning and preparing for examinations. Although HW is
submitted via MAL, I encourage you to work some problems manually (with pencil and paper).
The homework problems are challenging. Verbal collaboration (i.e., talking about the assignment) on homework is allowed. **However, the prepared assignment should be your own work (do not borrow, copy or transfer answers or files from anyone else).**

**In-class Points:**
I will assign a short assignment for each weekly scheduled class session (that you attend on either Tuesday or Thursday). You find out about the assignment either by attending class or watching the class session online. Submit your assignment in Canvas under Assignments. The purpose of these assignments is to encourage engagement and to reinforce the material as we cover it. I will drop the lowest two scores. Assignment are due by Sunday of the assigned week and are worth a total of 5% of your final grade.

**Group Case:**
The group case is in two parts. The first assignment is worth 5% and the second assignment is worth 10% of your final grade. Due dates are indicated in the course schedule. Submit an electronic copy of your group’s Word document and Excel document to the case assignment on Canvas – before midnight of the due date. Case materials will be distributed early in the semester.

You will each be part of a three-or four-person group to complete these case assignments. Each group will turn in one assignment and each group member will receive the same score. This score may be adjusted depending on peer evaluations. I strongly advise you to meet - virtually - on a regular basis and be aware of each other’s work. Set up a work plan with expected outcomes and due dates. Take advantage of the group file sharing and communications available on Canvas. Please be sure to you review the group submission thoroughly before submitting it to me. Everyone must pull their own weight on this assignment. If you are having problems with a group member, then please address the problem immediately by communicating directly with him or her. If you are still unable to resolve the problem, then please see me as soon as possible.

The objectives of the case assignments are for you to gain an appreciation of how the various topics covered in ACC 330 are related and to reinforce the topics covered through application using technology (Excel). Points will be awarded based on completeness, clear presentation, and thoughtfulness rather than purely obtaining the ‘correct’ answers. Part of the case is to be developed on a Spreadsheet – I will assess the quality of this spreadsheet in determining the case grade. A grading template is provided with the case materials.

**Exams:**
You have two midterm exams and a final exam. The exams consist of multiple-choice questions and problems. The exams are ‘take-home’ exams. You are to complete the exams during specified exam windows as indicated in the course schedule. Failure to complete your exam during the exam window will result in a grade of zero unless: (1) I am notified in advance, (2) the reason for missing the exam is valid, and (3) acceptable documentation of the reason can be provided. If all three of these conditions are satisfied, a makeup exam (or alternative action) will be administered at the earliest possible date following the scheduled exam.

**Determination of Grades:**
The grading formula for undergraduates and for graduate students differs. The UNCG Graduate School does not permit grades of D for graduate students. As such, any grade below 70% will be scored as an F for graduate students. Undergraduates will be graded according to the percentages indicated below.

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>A</td>
<td>93-above</td>
</tr>
<tr>
<td>A-</td>
<td>90-92%</td>
</tr>
<tr>
<td>B+</td>
<td>87-89%</td>
</tr>
<tr>
<td>B</td>
<td>83-86%</td>
</tr>
<tr>
<td>B-</td>
<td>80-82%</td>
</tr>
<tr>
<td>C+</td>
<td>77-79%</td>
</tr>
<tr>
<td>C</td>
<td>73-76%</td>
</tr>
<tr>
<td>C-</td>
<td>70-72</td>
</tr>
<tr>
<td>D+</td>
<td>67-69%</td>
</tr>
<tr>
<td>D</td>
<td>63-66%</td>
</tr>
<tr>
<td>D-</td>
<td>60-62%</td>
</tr>
<tr>
<td>F</td>
<td>Below 60%</td>
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</tbody>
</table>

**Bonus Points Opportunity – Excel Certification:**

Five additional points on the Final Exam - become Certified in Microsoft Excel! You must PASS the Microsoft Excel Specialist Exam to qualify for these 5 points, just taking the exam does not get you any points. There are steps to follow to qualify to take the exam, so please go to the website below to learn about the process. Please be sure to sign up early because slots are limited. The closer we come to the end of the semester, the more limited seats become. Learn more at: [https://bryan.uncg.edu/current-students/resources/excel-certification/](https://bryan.uncg.edu/current-students/resources/excel-certification/). If you have any questions, then please contact Professor Josh Moore at msoffcrt@uncg.edu.

**Academic Integrity Policy:**

Each student is expected to complete all requirements of this course in all respects in conformity with UNCG’s Academic Integrity Policy. The paragraph below, which was taken from this Policy, highlights students’ responsibilities regarding academic integrity.

Students should recognize their responsibility to uphold the Academic Integrity Policy and to report apparent violations to the appropriate persons. Students who do not understand the policy or its application to a particular assignment are responsible for raising such questions with their faculty member.

You may want to examine the Academic Integrity Policy yourself at: [https://osrr.uncg.edu/academic-integrity/](https://osrr.uncg.edu/academic-integrity/). Students are responsible for becoming familiar with the Academic Integrity Policy in all its aspects and for indicating their knowledge and acceptance of the Policy by signing the honor pledge for all major work submitted. Any detected violations of any aspect of the Policy will be fully pursued in accordance with the provisions therein.

**Student Conduct:**

Students are expected to know and abide by the Student Code of Conduct. Students who behave in an unprofessional manner will be dismissed from class. “An academic community of integrity upholds accountability and depends upon action in the face of wrongdoing. Every member of an academic
community – student, group/organization, faculty member, and staff – is responsible for upholding the integrity of the community.” Please visit https://sa.uncg.edu/handbook/student-code-of-conduct/ for further information.

Emergency Preparedness at UNCG:
UNCG wants you to be informed of emergency events that have a significant impact on the campus community. There are several ways you can be notified, including text messages, computer pop-up messages, classroom intercoms, and emails. Listen to all warnings, fire alarms, and emergency notifications. In the event of an emergency, follow the directions given by University Police and other emergency personnel. Make sure you know the location of evacuation routes, designated assembly areas, and severe weather shelter areas. You should develop a plan of action before an emergency occurs. Talk with your instructor or contact the Office of Emergency Management (O: 256-8639 or Email: BeReady@uncg.edu) if you have any questions or concerns. To learn more about how to receive emergency alerts or what to do in an emergency, visit http://emg.uncg.edu. Remember: If you experience any emergency while on campus, contact University Police at (336) 334-4444.

Students with Disabilities:
If you have a documented disability for which you need special arrangements, please contact the Office of Accessibility Resources & Services. Their website is: http://ods.uncg.edu/ Any requests for special accommodations must come through that office with the appropriate paperwork.

University Inclement Weather Policy:
If you ever have a question on whether classes are delayed, canceled, or if the university is closed, call 334-4400 or 334-5000. A recorded message will give you the most accurate information. The university’s inclement weather policy can be found at: http://spartanalert.uncg.edu/

Other Comments:
The material covered in this course can be challenging but a thorough understanding of cost accounting is fundamental to your success as an accountant. If you are having problems understanding the topics presented, please see me. Don’t wait until it is too late. Since this course, like most accounting courses, builds on prior knowledge, problems in the early portion of the class will only compound as the semester progresses.

Reading and practice problems/exercises should be completed before class. For most people, textbook reading is not particularly interesting. I recommend that you scan each chapter to gain an overall perspective of topics covered, then:

1. Study the chapter carefully, where your goal is to extract information that you need to learn. You should create a study sheet as you work through each chapter, summarizing key concepts, methods, and ideas in your own words.
2. Use your study sheet to learn, as if you were preparing for an exam. If anything is unclear to you at this point, then go back to the textbook for clarification. You may discover that you need to spend more time with the examples and illustrations in the book, especially where complex analyses are involved. Also, the first 15 questions at the back of each chapter provide an excellent review of the key issues covered in each chapter.
3. Work the homework problems without referring to the solutions, textbook, or your study sheet, as if you were taking an exam. If you get “stuck” go ahead and solve the problem as best you can, marking any items you are unsure about.
4. After you complete the homework problems, use the textbook to correct and improve your study sheet. Work similar problems within MyAccountingLab to get guidance on working these problems. Raise questions in class to resolve outstanding issues and/or make use of instructor office hours.

5. Integrate in-class materials/exercises with your study sheet for each chapter. You will want to use this expanded study sheet to prepare for the exams.

The tentative course schedule is attached. It is intended as a general guide and is subject to change based on developments in class. Modifications and updates will be announced in class and a revised Course Schedule will be available on Canvas.
<table>
<thead>
<tr>
<th>Week</th>
<th>Topic Summary (Custom Edition chapter order)</th>
<th>Chapter</th>
<th>Assignments/Due Dates (See MAL for HW due dates)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Introduction</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Cost Terms &amp; Purposes</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Job Costing</td>
<td>4</td>
<td></td>
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<tr>
<td>4</td>
<td>Activity-Based Costing and Activity-Based Management</td>
<td>5</td>
<td></td>
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<tr>
<td>5</td>
<td>Allocation of Support-Department Costs (pages 601-621)</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td><strong>Tuesday: Exam #1</strong></td>
<td>Chapters 2, 4, 5, 15</td>
<td>Exam 1: Tuesday, February 23, 9.30am – 11.00am</td>
</tr>
<tr>
<td>7</td>
<td>Cost Behavior</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Determining How Costs Behave</td>
<td>10</td>
<td></td>
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<tr>
<td>9</td>
<td>Decision Making and Relevant Information</td>
<td>11</td>
<td>Group Case 1 due: Friday, March 19</td>
</tr>
<tr>
<td>10</td>
<td>Master Budget &amp; Responsibility Accounting</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td><strong>Tuesday: Exam #2</strong></td>
<td>Chapters 3, 10, 11, 6</td>
<td>Exam 2: Tuesday, March 30, 9.30am – 11.00am</td>
</tr>
<tr>
<td>12</td>
<td>Flexible Budgets, Variances, and Management Control</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Flexible Budgets, Variances, and Management Control</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Inventory Costing (pages 329-341)</td>
<td>9</td>
<td>Group Case 2 due: Friday, April 23 Graduate Assignment due: Friday, April 23</td>
</tr>
<tr>
<td>15</td>
<td>Tuesday: Exam Review and Wrap-Up</td>
<td></td>
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<tr>
<td>16</td>
<td><em>Cumulative Final Exam – all chapters covered</em></td>
<td></td>
<td>Final Exam: Tuesday, May 4, 12 noon - 3:00 pm</td>
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