THE UNIVERSITY OF NORTH CAROLINA AT GREENSBORO
Joseph M. Bryan School of Business and Economics
Department of Accounting and Finance

ACC 330-02 and 531-02: Cost Accounting
Online Asynchronous
Course Syllabus
Spring Semester, 2024

Instructor: Dr. David Upton
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Office Hours: Office Hours: Tuesday/Thursday 11.00 am – 12.00 pm. Anytime I am in my office you are welcome to call or request a zoom meeting.

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

ADD/DROP DATE – January 12, 2024
LAST DAY TO WITHDRAW – January 12, 2024

Textbook – Required:
Horngren's Cost Accounting: A Managerial Emphasis 17th ed., Datar and Rajan, including MyAccountingLab (MAL) access code.

First Day Program: To enhance your learning experience and provide affordable access to the right course materials, this course is part of an inclusive access model called First Day. You can easily access the required materials for this course at a discounted price and benefit from single sign-on access with no codes required in Canvas.

To access your materials, login to Canvas, click on your course, and click into your Course Materials. Accept the license agreement/privacy policy if prompted. Then access all MAL Resources via Modules in Canvas. That's it! Here's a helpful link to the bookstore, with further explanation of the First Day Program: https://bookstore.uncg.edu/first-day/

The UNCG Cashier's Office will bill you at the discounted price as a course charge for this course.

Student Support: Customer Care is available to help students with questions about accessing their course material or using their eTextbook. Be sure to share the below information with your students.

Customer Care is available 24 hours a day, seven days a week - 24/7.

- Open a ticket Online for the Customer Care team: https://tinyurl.com/customercarerequest
- Email the Customer Care team: bookstorecustomercare@bncollege.com
- Call the Customer Care team: 1-844-9-EBOOKS (1-844-932-6657)

We suggest that students provide Customer Care with their name, school email address, school, course information and screenshots of issue if applicable.

It is NOT recommended that you Opt-Out as these materials are required to complete the course. You can choose to Opt-Out on the first day of class, but you will be responsible for purchasing your course materials at the full retail price and access to your materials may be suspended. Students have until the University add/drop date to "opt out", currently set for January 12. For more information and FAQs, go to customercare.bncollege.com.

*Graduate students (ACC 531) may not have access to the First Day program. Check the UNCG bookstore for an alternative purchase option or, if needed, contact your instructor (drupton@uncg.edu).

- Homework will be submitted via MyAccountingLab (MAL) within Canvas.

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

Computer Resources and Internet Access:
This is an asynchronous online class where much of your learning will be done using textbook materials, recorded lectures and MAL tools. You must have dependable high-speed internet access to participate in this class. It is your responsibility to have adequate technology up and running in a reliable manner, on your own or at UNCG or a similar location. Technology problems are not a valid excuse for lack of preparation or participation. Here is a link to the *Bryan School's Laptop Policy*
https://bryan.uncg.edu/students/bryan-school-student-laptop-policy/

Please check your UNCG email and Canvas Announcements DAILY for messages from me. I will post announcements and other information via email or through Canvas. Please use email directly (not through Canvas) to communicate with me outside of class and office hours. Failing to read the syllabus, emails or Canvas announcements/updates will not constitute an excuse for missed work, assignments, quizzes, or exams.

Class Format:

Online learning does not mean that you can work at your own pace or on your own schedule. There is a detailed schedule at the end of this syllabus of the course material and when it will be covered. You should also refer to the Modules section on Canvas, where links to pre-recorded lectures, links to assignments, and other resources are included. Additionally, you have access to a wide range of Pearson resources through Canvas. Gaining a conceptual understanding of the accounting topics covered in this course is crucial to success. Memorization alone does not work well in ACC 330.

You should plan on spending at least 6 to 8 hours per week on this course.

Assessment:

Exam 1	20%
Exam 2	20%
Final Exam (cumulative)	25%
Group Case (in 2 parts) *	15%
Homework	20%
Total	100%

* For graduate students an additional individual assignment is required. Case Part 2 will carry 5% and the extra assignment will carry 5%. The assignment is a written assignment of approximately 4-5 pages related to the second part of the case assignment. Details will be made available during the semester.

***Homework**:*
Homework (HW) contributes 20 percentage points towards your final grade. Homework assignments are to be completed in MyAccountingLab accessed through Canvas. Each HW is worth about 2% 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).**

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 Excel spreadsheet 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 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 model quality rather than purely obtaining the 'correct' answers. 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 midterm exams are administered online on the dates indicated in the course schedule. Failure to complete an exam within the scheduled 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.

Exams will be administered online through Canvas requiring the Respondus Lockdown Browser (RLDB) and Monitor using a compatible computer. RLDB and the Monitor work with Windows and Mac computer operating systems, but not with Chromebooks. You will be given a specific window to complete the exam and once you start you will have a specified time period to complete the exam. If you leave the RLDB or the Monitor before completion, your exam/quiz will be submitted, and your grade will be recorded. Early in the semester there will be a sample quiz (with bonus points) using the RLDB and Monitor to familiarize you with the system.

Exams are closed notes/closed textbook exams. No outside help on exams is acceptable. Exams are individual work – do not collaborate and do not attempt to "google" answers. For all exams no electronic devices or study aids are required or permitted beyond your computer for accessing the exam, unless expressly provided for in the specific exam instructions. **Any inappropriate exam behaviors or technology failures may result in students retaking the exam supervised via a Zoom meeting.**

***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.

A	93-above
A-	90-92%
B+	87-89%
B	83-86%
B-	80-82%
C+	77-79%
C	73-76%

C-	70-72
D+	67-69%
D	63-66%
D-	60-62%
F	Below 60%

Bonus Points Opportunity – Excel Certification:
Microsoft Office skills are critically important for accounting majors, especially Excel. The Bryan School has purchased a certification site license and practice software from Certiport Inc. to help Bryan School students prepare and pass Specialist and Expert exams. Earn five additional percentage points on the Final Exam by becoming 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/. If you have any questions, then please contact Professor Josh Moore at msoffcrt@uncg.edu.

You cannot use this opportunity concurrently for ACC 330 and another course, but you can perform the above procedures in another Microsoft Office software program at the Specialist level. If you have already passed the Excel or Word Specialist Exam previously, you can obtain the 5 bonus percentage points by performing the above procedures to pass the Excel Expert exam.

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/. 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://osrr.uncg.edu/attorneynon-attorney-information/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:
UNCG seeks to comply fully with the Americans with Disabilities Act (ADA). Students requesting accommodations based on a disability must connect with the Office of Accessibility Resources and Services (OARS) in 215 Elliott University Center, (336)334-5440, oars.uncg.edu.

Communication and Course Technical Guidelines:
Technical support: Students with technical issues with the course and email should contact 6TECH for support either by email or phone or chat (https://its.uncg.edu/Help/6TECH/). Please also make your instructor aware of the issue, and if there will be any delays in resolving the issue.

Health and Wellness Statement:
UNCG cares about your success as a student. We recognize that students often balance many challenging personal issues and demands. Your health impacts your learning. Throughout your time in college, you may experience a range of health issues that can cause barriers to your learning. These might include physical ailments, illnesses, strained relationships, anxiety, high levels of stress, alcohol/drug problems, feeling down, or loss of motivation. Student Health Services and The Counseling Center can help with these or other issues you may be experiencing. You can learn about the free, confidential mental health services available on campus by calling 336-334-5874, visiting the website at https://shs.uncg.edu/ or visiting the Anna M. Gove Student Health Center at 107 Gray Drive. Help is always available.

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.

Textbook Reading Suggestions: 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 video lecture 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.

Tentative Course Outline – Spring 2024

Week	Topic Summary (Custom Edition chapter order)	Chapter	Assignments/Due Dates (See MAL for HW due dates)
1	Introduction	1	
2	Cost Terms & Purposes	2	
3	Job Costing	4	
4	Activity-Based Costing and Activity-Based Management	5	
5	Allocation of Support-Department Costs (pages 639-658)	16	
6	**Exam #1**	***Chapters 2, 4, 5, 16***	***Exam 1 Window: Friday-Saturday, Feb. 16-17***
7	Cost Behavior	3	
8	Determining How Costs Behave Data Analytics Thinking and Predictions	10, 11	
9	Spring Break – Enjoy!		
10	Thinking and Predictions Decision Making and Relevant Information	11, 12	***Group Case 1 due: Friday, Mar. 15***
11	Finish c12, Exam 2 at the end of the week	***Chapters 3, 10, 11, 12***	***Exam 2 Window: Friday-Saturday, March 22-23***
12	Master Budget & Responsibility Accounting	6	
13	Flexible Budgets, Variances, and Management Control	7	
14	Flexible Budgets, Variances, and Management Control	8	
15	Inventory Costing (pages 322-334)	9	***Group Case 2 due: Friday, April 19*** ***Graduate Assignment due: Monday, April 22***
16	***Cumulative Final Exam – all chapters covered***		***Final Exam Window: Friday-Saturday, April 26-27***