University of North Texas Cost and Managerial Accounting ACCT 3270 Sections 001 & 003 Syllabus | Fall 2021

Instructor Contact

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Office Hours: VIRTUAL Office Hours – Tuesdays & Thursdays 1:30 PM – 2:30 PM

Additional Office Hours – By appointment; email to schedule

Please note, I reserve the right to adjust these hours, method of meetings (i.e., inperson vs. virtual), and location (Zoom, outside, office, etc.) as I see fit and/or in compliance with any UNT policy updates. For example, I will generally have additional office hours available prior to exams, and I may have to cancel scheduled office hours for reasons out of my control.

Communication Expectations: You may contact me using the email at the top of this syllabus. This information will also be available to you on Canvas. I will use both email and Canvas to communicate course information to you. All communications will be sent to your UNT Eagle account. If this is not your normal account, I suggest you have your emails forwarded from your UNT Eagle account to your active email account.

Please reference the course schedule on Canvas as that schedule will be updated to reflect any changes in assignments or due dates.

Canvas: The Canvas page for this course will be your information hub. Here you will find all course communications, instructions, and materials. I will post the following:

- PowerPoint slides
- Assignments
- Graded assignments
- In-Class homework solutions
- Check figures for textbook problems
- Class schedule
- Relevant policies
- This syllabus
- Any other relevant information

Welcome to UNT!

As members of the UNT community, we have all made a commitment to be part of an institution that respects and values the identities of the students and employees with whom we interact. UNT does not tolerate identity-based discrimination, harassment, and retaliation. UNT's full Non-Discrimination Policy can be found in the UNT Policies section of the syllabus.

Course Description

Cost accounting is potentially unique to each organization. As such, there are limited rules to govern the internal cost accounting systems. These systems generally focus on the generation of information used to make cost management decisions for products, projects, and services. Understanding the fundamentals of

cost accounting will provide you with a foundation for your professional career regardless of your major. See the UNT course catalog for the official course description.

Course Prerequisites or Other Restrictions

Prerequisites for ACCT 3270:

- ACCT 2010 and ACCT 2020 (with grade of C or better)
- ECON 1100

- ECON 1110
- BCIS 2610
- MATH 1190 or MATH 1710

Note: You may not have taken any of these courses more than twice at UNT. Students may not retake this course once they have completed (with a grade of C or better) a course for which this was a prerequisite.

ACCT 3270 is a Prerequisite for:

• ACCT 5140

• ACCT 5160

• ACCT 5250

• ACCT 5270

- ACCT 5520
- ACCT 5630
- ACCT 5710

Note: Please be aware this course may also be a prerequisite for courses outside of accounting. Be sure to discuss your full course schedule and plan of study with your advisor.

Course Objectives

As cost accounting systems tend to be unique to each organization, there are limited rules governing these systems resulting in various, constantly evolving principles and procedures. The objective of this course is to be able to apply these principles and procedures, as situationally appropriate, to diverse, and often unstructured, problem scenarios. At the completion of this course, you should be able to:

- Recognize and understand cost (management) accounting as both a forward- and backward-looking accounting tool
- Understand the theory and concepts underlying cost management systems
- Identify relevant accounting issues from a business problem
- Describe and apply common cost accounting tools and models

Materials

Textbook: Horngren's Cost Accounting: A Managerial Emphasis, by Datar and Rajan, 16th Edition,

2018, Pearson; ISBN: 9780134475998

Note: The least expensive option tends to be the combination bundle of MyLab

Accounting and the electronic textbook.

MyLab: MyLab Accounting (MAL): You will need access to the Pearson MyLab accounting

platform. For purposes of this course, this platform will be used for homework, quizzes, communication, etc. Additionally, MyLab Accounting contains numerous other learning tools to enhance you understanding of the course materials: *Study Plan, Pearson eText*,

Multimedia, Chapter Resources, and Dynamic Study Modules.

To register for *MyLab Accounting*, review the instructions in CANVAS. Be sure to use an email address you check regularly. For additional registration instructions, visit:

http://www.pearsonmylabandmastering.com/northamerica/students/get-registered/index.html

Teaching Philosophy

My teaching philosophy revolves around two rules of thumb: The first is that my job is to prepare you for your post-college careers. As such, I will treat the classroom (virtual or in-person) as if it were a workplace, and I expect you to do the same. Essentially, if you should not do something in front of your boss or at work, you should also not do it in our classroom, course page, virtual meetings, etc. Second, I will generally avoid extensive lecturing in favor of having you work through illustrative cases and problems during class time. This style of learning is only effective if you come prepared. In other words, it is imperative that you read the assigned portions of the textbook and/or course page prior to scheduled class meetings.

Course Technology & Skills

Minimum Technology Requirements

- Computer
- Reliable internet access
- Speakers
- Microphone
- Plug-ins
- Microsoft Office Suite
- <u>Canvas Technical Requirements</u> (https://clear.unt.edu/supported-technologies/canvas/requirements)

Computer Skills & Digital Literacy

Students are expected to have a basic to intermediate level of technological skills to succeed in this course. Examples of these skills include but are not limited to:

- Using Canvas
- Using email with attachments
- Downloading and installing software
- Using spreadsheet programs
- Using presentation and graphics programs

Technical Assistance

Part of working in the online environment involves dealing with the inconveniences and frustration that can arise when technology breaks down or does not perform as expected. Here at UNT we have a Student Help Desk that you can contact for help with Canvas or other technology issues.

UNT IT Help Desk

Email: helpdesk@unt.edu

Live Chat:

https://it.unt.edu/helpdesk/cha

tsupport

Phone: 940-565-2324

In Person: Sage Hall, Room 330

Hours and Availability: Visit https://it.unt.edu/helpdesk for up-to-date hours and availability

For additional support, visit <u>Canvas Technical Help</u> (<u>https://community.canvaslms.com/docs/DOC-10554-4212710328</u>)

If you experience <u>any technical difficulties with the MyLab Accounting (MAL) platform</u> that prevent you from completing an assignment on time, you must provide the following:

- 1) Description of the problem including a screenshot or picture of the on-screen error, when possible.
- 2) Indicate you have already contacted Pearson Support and provide the incident number so we can track the issue. I cannot re-open a quiz without the incident number.
- 3) This all **must be completed prior to the assignment's due date**. As this is the case, I highly recommend submitting assignments with enough time prior to the due date that we can resolve any unforeseen issues.

Rules of Engagement

Rules of engagement refer to the way students are expected to interact with each other and with their instructors. Here are some general guidelines:

- While the freedom to express yourself is a fundamental human right, any communication that
 utilizes cruel and derogatory language on the basis of race, color, national origin, religion, sex,
 sexual orientation, gender identity, gender expression, age, disability, genetic information,
 veteran status, or any other characteristic protected under applicable federal or state law will not
 be tolerated.
- Treat your instructor and classmates with respect in any communication online or face-to-face, even when their opinion differs from your own.
- Ask for and use the correct name and pronouns for your instructor and classmates.
- Speak from personal experiences. Use "I" statements to share thoughts and feelings. Try not to speak on behalf of groups or other individual's experiences.
- Use your critical thinking skills to challenge other people's ideas, instead of attacking individuals.
- Avoid using all caps while communicating digitally. This may be interpreted as "YELLING!"
- Be cautious when using humor or sarcasm in emails or discussion posts as tone can be difficult to interpret digitally.
- Avoid using "text-talk" unless explicitly permitted by your instructor.
- Proofread and fact-check your sources.
- Keep in mind that online posts can be permanent, so think first before you type.

See these Engagement Guidelines (https://clear.unt.edu/online-communication-tips) for more information.

Course Requirements

Assignment	Points Possible		
3 Exams @ 100 points each	300 points		
MyLab Quizzes (10 @ 10 points each)	100 points		
Professionalism	100 points		
Comprehensive Project	100 points		
Extra Credit Opportunities			
• EC MyLab Homework (10 points maximum)			
• Student Organization Attendance (10			
points; 1 page, typed, double-spaced)			
• SPOT Evaluations (5 points; 85% must			
complete)			
Total Points Possible	550 points		

Grading

Final letter grades will be determined on a standard average scale, where: A = 90% and above, B = 89% - 80%, C = 79% - 70%, D = 69% - 60%, and F = below 60%.

Requirements

Exams: There will be 3 exams throughout the semester. The structure and content of each exam varies depending on the course material covered prior to each exam. The structure and applicable content will be communicated to students during the in-class reviews. Each exam will be completed during the 80-minute class period or during the university's scheduled final exam time slot for the applicable course section.

Quizzes: Quizzes will be completed on the MyLab Accounting platform (MAL). There will be 10 quizzes throughout the semester. Due dates for the quizzes are located on the course schedule. You cannot make up a quiz. Once you log in and begin the quiz, you must finish the quiz. You will have 3 attempts at each quiz.

Projects: There will be one project during the semester. You will receive specific information pertaining to the project at a later point in the semester. **Everyone must turn in their own work.** Meaning, you may not copy and paste from others or turn in the same document as another group. You must turn in your own assignment and put the answers in your own words. More specific information about the project will be distributed during the semester.

Professionalism: Consider this to be like a participation grade. **You are expected to attend class meetings** and act in a professional manner throughout all communication, including class discussions (and discussion board posts, if applicable), emails, class sessions, etc. This also means you should dress appropriately for all live interactions (including online). The rule of thumb for this is: *Wear something you wouldn't mind your grandmother seeing you in.*

Additionally, your professionalism will be evaluated throughout the semester. Efforts to improve through participation are expected. **Primarily, your professionalism grade will be comprised of your attendance, participation, and demeanor (how you present yourself)**. At times, I may assign certain activities that will count towards your participation. These will be fully explained at the time of assignment.

Bonus Opportunities

MyLab Accounting Problems (MAL EC): You will have the opportunity to complete problems on the MyLab Accounting platform. Completing these problems prior to class on the schedule due date will earn you bonus points. You can earn partial credit as determined by the system. There will be significantly more than 10 points of MAL EC available throughout the semester. However, **the maximum bonus opportunity is 10 points**. It will still be in your best interest to complete all problems as they will prepare you for class, assignments, quizzes, and exams.

Student Organization Attendance: You can earn 10 bonus points for attending a meeting of a UNT accounting student organization. You may attend a meeting for other organizations for the bonus points with prior approval. You will type a one-page, double-spaced summary of the meeting and turn it in within 1 week of the meeting attended to receive the 10 bonus points. The last day to attend a meeting and turn in this assignment is listed on the class schedule on Canvas. A listing of organizations and meetings can be found at: https://cob.unt.edu/students/organizations.

SPOT Evaluations: 5 bonus points are possible for completing SPOT evaluations for this course. Per the policy below, 85% of each section must complete the SPOT evaluation. To receive the bonus points for completing and submitting a SPOT evaluation, you must send a screen shot verifying the submission of *your* SPOT evaluation for this course. This should not include the content of your SPOT evaluation. The College of Business Administration Deans and Chairs unanimously passed a policy on offering an incentive for students to complete and submit SPOT evaluations. If at least 85% of the class completes and submits SPOT evaluations, the faculty member can award up to 1% to each student who completes the evaluation. This program is voluntary and professors may abstain from it. If a professor does offer an incentive, it must by consistent with this policy.

Course Evaluation

Student Perceptions of Teaching (SPOT) is the student evaluation system for UNT and allows students the ability to confidentially provide constructive feedback to their instructor and department to improve the quality of student experiences in the course.

Course Policies

Face Coverings

<u>UNT encourages everyone to wear a face covering when indoors, regardless of vaccination status, to protect yourself and others from COVID infection, as recommended by current CDC guidelines.</u> Face covering guidelines could change based on community health conditions.

Attendance

Students are expected to attend class meetings regularly and to abide by the attendance policy established for the course. It is important that you communicate with the professor and the instructional team prior to being absent, so you, the professor, and the instructional team can discuss and mitigate the impact of the absence on your attainment of course learning goals. Please inform the professor and instructional team if you are unable to attend class meetings because you are ill, in mindfulness of the health and safety of everyone in our community.

If you are experiencing any <u>symptoms of COVID-19</u> (https://www.cdc.gov/coronavirus/2019-ncov/symptoms.html) please seek medical attention from the Student Health and Wellness Center (940-565-2333 or askSHWC@unt.edu) or your health care provider PRIOR to coming to campus. UNT also requires you to contact the UNT COVID Team at COVID@unt.edu for guidance on actions to take due to symptoms, pending or positive test results, or potential exposure.

You are expected to attend ALL class meetings. Attendance, participation, and course conduct are a part of your course grade. See the grading components in this syllabus for more details. However, DO NOT COME TO CLASS IF YOU ARE ILL OR SUSPECT YOU ARE ILL. Notify me as soon as possible to discuss a plan for making up missed materials (if make-up materials are possible). If absences become problematic, I may require "proof" to support the reason for prolonged or numerous absences. All attendance infractions are dealt with on a case-by-case basis and may differ between students, as each student's situation and circumstances may differ.

Course Materials for Remote Instruction

Remote instruction may be necessary if community health conditions change or you need to self-isolate or quarantine due to COVID-19. Students will need access to a [webcam and microphone – faculty member to include what other basic equipment is needed] to participate in fully remote portions of the class. Additional required classroom materials for remote learning include: [list specific software, supplies, equipment or system requirements needed for the course]. Information on how to be successful in a remote learning environment can be found at https://online.unt.edu/learn

Online materials

Class recordings are reserved for use only by students in this class for educational purposes. The recordings should not be shared outside the class in any form. Failing to follow this restriction is a violation of the UNT Code of Student Conduct and could lead to disciplinary action.

Electronic Recording

Video or audio recording of any part of the class is prohibited (without approved accommodations by ODA). Violations will result in a 0 on the next assignment or test (which ever first). Please use Daily Log instead for other summaries of class discussions and announcements.

Late Work

Late assignments will receive a zero that cannot be made up in any way, unless you provide adequate documentation from the Dean of Students. Deadlines, unless otherwise noted, are 11:59pm on the day shown on the syllabus (generally on Mondays).

Examination Policy

It is in your best interest to take all exams at the scheduled times. If you are unable to take an exam as a result of a true emergency or situation, you must provide timely notification and documentation to get **prior approval** to make up for the missed exam. Obtaining prior approval is important as it allows for

determination of whether or not the situation meets all criteria for making up an exam. All missed exams will be dealt with on a case by case basis as each case may be unique. I reserve the right to determine if, when, and how points for a missed exam will be dealt with. This may include: taking a different exam prior to the exam date, a cumulative final exam at the end of the semester, etc.

Assignment Policies

Grading Questions: You are required to wait 24 hours before contacting me to dispute a grade. Within that time, I expect that you will review the assignment details and reflect on the quality of the work you turned in. If you would still like to discuss, email me to set up a meeting (I cannot discuss grades over email). You should come to our scheduled meeting with specific examples that demonstrate that you earned a higher grade than you received. If you miss your scheduled meeting, you forfeit your right to a grade dispute. If you do not contact me to schedule a meeting within 2 weeks of receiving your grade, you also forfeit your right to a grade dispute.

Grading Timeline: I aim to return graded work to you within one week of the due date. When this is not possible, I will send an announcement to the class.

Use of Online Platforms: The University is committed to providing a reliable online course system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will extend the time windows and provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and contact the UNT Student Help Desk: helpdesk@unt.edu or 940.565.2324 and obtain a ticket number. The instructor and the UNT Student Help Desk will work with the student to resolve any issues at the earliest possible time.

Syllabus Change Policy

This syllabus is created prior to the start of the course. Depending on events that occur throughout the semester, this syllabus may change. Changes to the syllabus will be communicated as soon as possible via email and/or Canvas announcements (and/or text messaging if you have signed up for text alerts for this course).

UNT Policies

Academic Integrity Policy

Academic Integrity Standards and Consequences. According to UNT Policy 06.003, Student Academic Integrity, academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. These actions are defined in the UNT Student Academic Integrity Policy, available at http://policy-dev.unt.edu/policy/06-003. You can find additional information on academic integrity at http://facultysuccess.unt.edu/academic-integrity.

A finding of academic dishonesty may result in a range of academic penalties or sanctions ranging from admonition to expulsion from the University. This course has a zero-tolerance policy for academic dishonesty. Possible penalties include a zero grade for the assignment the student(s) engaged in academic dishonesty, course grade reduction, and/or course failure. In general, the penalty for academic dishonesty will be greater than the point value of the assignment the student committed the academic integrity violation. Failure to return any part of an exam or scantron at any time is an act of academic dishonesty that will, at minimum, result in a grade of zero for that exam. Academic dishonesty on team assignments may result in penalties for all team members. Any grade reduction based on academic dishonesty cannot

be made up. Uploading any coursework to sites such as class including coursehero, chegg, studymode, quizlet, etc. constitutes cheating and will result in an automatic course failure.

ADA Policy

UNT makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide a student with an accommodation letter to be delivered to faculty to begin a private discussion regarding one's specific course needs. Students may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. For additional information see the ODA website (https://disability.unt.edu/).

Prohibition of Discrimination, Harassment, and Retaliation (Policy 16.004)

The University of North Texas (UNT) prohibits discrimination and harassment because of race, color, national origin, religion, sex, sexual orientation, gender identity, gender expression, age, disability, genetic information, veteran status, or any other characteristic protected under applicable federal or state law in its application and admission processes; educational programs and activities; employment policies, procedures, and processes; and university facilities. The University takes active measures to prevent such conduct and investigates and takes remedial action when appropriate.

Emergency Notification & Procedures

UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

Retention of Student Records

Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Canvas online system, including grading information and comments, is also stored in a safe electronic environment for one year. Students have the right to view their individual record; however, information about student's records will not be divulged to other individuals without proper written consent. Students are encouraged to review the Public Information Policy and the Family Educational Rights and Privacy Act (FERPA) laws and the University's policy. See UNT Policy 10.10, Records Management and Retention for additional information.

Acceptable Student Behavior

Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The University's expectations for student conduct apply to all instructional forums, including University and electronic classroom, labs, discussion groups, field trips, etc. Visit UNT's Code of Student Conduct (https://deanofstudents.unt.edu/conduct) to learn more.

Access to Information - Eagle Connect

Students' access point for business and academic services at UNT is located at: my.unt.edu. All official communication from the University will be delivered to a student's Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward e-mail Eagle Connect (https://it.unt.edu/eagleconnect).

Student Evaluation Administration Dates

Student feedback is important and an essential part of participation in this course. The student evaluation of instruction is a requirement for all organized classes at UNT. The survey will be made available during weeks 13, 14 and 15 [insert administration dates] of the long semesters to provide students with an opportunity to evaluate how this course is taught. Students will receive an email from "UNT SPOT Course Evaluations via IASystem Notification" (no-reply@iasystem.org) with the survey link. Students should look for the email in their UNT email inbox. Simply click on the link and complete the survey. Once students complete the survey they will receive a confirmation email that the survey has been submitted. For additional information, please visit the SPOT website (http://spot.unt.edu/) or email spot@unt.edu.

Survivor Advocacy

UNT is committed to providing a safe learning environment free of all forms of sexual misconduct. Federal laws and UNT policies prohibit discrimination on the basis of sex as well as sexual misconduct. If you or someone you know is experiencing sexual harassment, relationship violence, stalking and/or sexual assault, there are campus resources available to provide support and assistance. The Survivor Advocates can be reached at SurvivorAdvocate@unt.edu or by calling the Dean of Students Office at 940-5652648.

Use of Student Work

A student owns the copyright for all work (e.g. software, photographs, reports, presentations, and email postings) he or she creates within a class and the University is not entitled to use any student work without the student's permission unless all of the following criteria are met:

- The work is used only once.
- The work is not used in its entirety.
- Use of the work does not affect any potential profits from the work.
- The student is not identified.
- The work is identified as student work.

If the use of the work does not meet all of the above criteria, then the University office or department using the work must obtain the student's written permission.

Download the UNT System Permission, Waiver and Release Form

Transmission and Recording of Student Images in Electronically-Delivered Courses

1. No permission is needed from a student for his or her image or voice to be transmitted live via videoconference or streaming media, but all students should be informed when courses are to be conducted using either method of delivery.

- 2. In the event an instructor records student presentations, he or she must obtain permission from the student using a signed release in order to use the recording for future classes in accordance with the Use of Student-Created Work guidelines above.
- 3. Instructors who video-record their class lectures with the intention of re-using some or all of recordings for future class offerings must notify students on the course syllabus if students' images may appear on video. Instructors are also advised to provide accommodation for students who do not wish to appear in class recordings.

Example: This course employs lecture capture technology to record class sessions. Students may occasionally appear on video. The lecture recordings will be available to you for study purposes and may also be reused in future course offerings.

No notification is needed if only audio and slide capture is used or if the video only records the instructor's image. However, the instructor is encouraged to let students know the recordings will be available to them for study purposes.

Academic Support & Student Services

UNT Accounting Lab: The department offers an accounting lab which can assist you in checking your homework. Please make an appointment with the lab online. You may also obtain assistance from lab workers regarding solutions for extra problems. Please note: The lab workers are not trained tutors, but they will do their best to help you.

Tutoring: There may be tutors available through CLEAR. Additional tutors not associated with the University of North Texas may be available through the following private company: http://www.dentontutoring.com/Contact-Us.html.

Succeed at UNT: The University of North Texas endeavors to offer you a high-quality education and provide a supportive environment to help you learn and grow. To succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent. To learn more about campus resources and information on how you can achieve success at UNT, visit: http://success.unt.edu/.

Student Support Services

Mental Health

UNT provides mental health resources to students to help ensure there are numerous outlets to turn to that wholeheartedly care for and are there for students in need, regardless of the nature of an issue or its severity. Listed below are several resources on campus that can support your academic success and mental well-being:

- <u>Student Health and Wellness Center</u> (https://studentaffairs.unt.edu/student-health-and-wellness-center)
- <u>Counseling and Testing Services</u> (https://studentaffairs.unt.edu/counseling-and-testing-services)
- UNT Care Team (https://studentaffairs.unt.edu/care)
- <u>UNT Psychiatric Services</u> (https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry)
- <u>Individual Counseling</u> (https://studentaffairs.unt.edu/counseling-and-testing-services/services/individual-counseling)

Week	Class	Date 8/24	Assigned Topic Introduction: Course Introduction -The Manager and Management Accounting	Book Chapter	MyLab Quiz	MyLab Quiz Due MONDAYS @ 11:59 PM				
1										
	2	8/26	Introduction: An Introduction to Cost Terms and Purposes	2						
2	3	8/31	Costing Systems: Job Costing	4	1	8/30	Chp: 1, 2, & 4			
	4	9/2	Costing Systems: Activity-Based Costing	5						
3	5	9/7	Costing Systems: Process Costing	17	2	9/7**	Chp: 4, 5, & 17			
	6	9/9	Costing Systems: Process Costing, Continued	17		** Quiz #2 due by class time 9/				
4	7	9/14	Cost Allocation: Joint Products and Byproducts	16	3	9/13	Chp: 17 & 16			
	8	9/16	Cost Allocation: Joint Products and Byproducts, Continued	16						
5	9	9/21	Complete Outstanding Materials							
	10	9/23	Review for EXAM #1							
6	11	9/28	EXAM #1: Measuring Cost Information							
	12	9/30	Budgeting: Master Budget and Responsibility Accounting (and Appendix)	6						
7	13	10/5	Variance Analysis: Overhead Cost Variances Introduction	7	4	10/4	Chp: 6 & 7			
	14	10/7	Variance Analysis: Overhead Cost Variances	7						
8	15	10/12	Variance Analysis: Overhead Cost Variances	7/8	5	10/11	Chp: 7			
	16	10/14	Variance Analysis: Overhead Cost Variances	8						
9	17	10/19	Variance Analysis: Overhead Cost Variances	8	6	10/18	Chp: 8			
	18	10/21	Complete Material and Review for EXAM #2							
10	19	10/26	EXAM #2: Analyzing Cost Information							
	20	10/28	Cost Analysis: Determination of Cost Behavior	10						
11	21	11/2	Decision-Making: Thinking & Prediction	11	7	11/1	Chp: 10 & 11			
	22	11/4	Decision-Making: Thinking & Prediction	11						
12	23	11/9	Decision-Making: Cost-Volume-Profit Analysis (Group Project Assignment)	3	8	11/8	Chp: 11 & 3			
	24	11/11	Decision-Making: Inventory and Costing Capacity	9						
13	25	11/16	Decision-Making: Inventory and Costing Capacity, Continued	9	9	11/15	Chp: 3 & 9			
	26	11/18	Group Project In-Class Work Time							
14	27	11/23	Group Project In-Class Work Time							
		11/25	THANKSGIVING - NO CLASS							
15	28	11/30	Discuss Project Results		10	11/29	Topic TBD			
	29	12/2	Review for EXAM #3							
		12/3	READING DAY			•	•			

EXAM #3: Decision-Making Using Cost Information

University Finals Schedule: SECTION 001 (9:30 AM) is WEDNESDAY, DECEMBER 8th at 8 AM to 10 AM University Finals Schedule: SECTION 003 (11:00 AM) is MONDAY, DECEMBER 6th at 10:30 AM to 12:30 AM