# **ACC 3100: Cost Accounting**

Kingsborough Community College of the City University of New York Syllabus

Instructor Email: Office hours:

This is an online class. You will be expected to work on your own. All assignments can be accessed through blackboard. I recommend checking blackboard regularly. I will be guiding you throughout the course to help you pace yourselves.

#### **BULLETIN DESCRIPTION:**

Techniques and methods of cost accounting include: cost concepts and analysis of costs; material control; accounting for labor; nature and application of manufacturing overhead (including factory overhead variance analysis); job order cost systems; process cost systems; direct costing

#### TFXT:

Managerial Accounting, 17th Edition, by Garrison

Publisher: McGraw-Hill Higher Education, with Connect Access

Purchasing option:

Through publisher website: <a href="https://connect.mheducation.com/class/p-saff-spring-2021">https://connect.mheducation.com/class/p-saff-spring-2021</a> ebook and Connect \$98, valid for 180 days

\*DO NOT purchase a book elsewhere unless it comes with an online access code to Connect.

#### **GRADING:**

**Video Presentations: 15%** 

LearnSmart: 15% Homework: 20% Quizzes: 20% Midterm: 15%

Final (Non-Cumulative): 15%

A= 94, B=84, C=74, D=60, F=< 60

**Video Presentations** are short videos with a multiple choice question following each video. Each chapter has approximately 15-20 videos. This is mandatory and part of your grade.

**LearnSmart** is your e-book with key information highlighted for you and practice multiple choice questions. You can alternate between the reading and questions or the reading first and then the questions. The software will keep generating new questions if you get the questions wrong. It is accessed through the Connect software included with your e-textbook. This is mandatory and part of your grade.

**Homework** is review assignments from the Connect software included with your e-textbook. They can be accessed through blackboard and are graded automatically. This is mandatory and part of your grade. You have unlimited attempts.

Week dates	Chapter	Topic	Assignments	Due Dates	
Week 1 3/8-3/14	Introduction	Review Syllabus	Read syllabus Purchase textbook	3/8 3/14	
Week 2 3/15-3/21	Chapter 1	Cost Concepts	<ul><li>Video presentation</li><li>LearnSmart</li><li>Homework</li><li>Quiz</li></ul>	3/15 3/17 3/19 3/21	
Week 3 3/22-3/26	Chapter 5	Cost-Volume-Profit Analysis	<ul><li>Video presentation</li><li>LearnSmart</li><li>Homework</li><li>Quiz</li></ul>	3/22 3/24 3/25 3/26	
Spring Recess 3/27-4/4					
Week 4 4/5-4/11	Chapter 2	Job Order Costing	<ul><li>Video presentation</li><li>LearnSmart</li><li>Homework</li><li>Quiz</li></ul>	4/5 4/7 4/9 4/11	
Week 5 4/12-4-18	Chapter 3	Job Order Costing	<ul><li>Video presentation</li><li>LearnSmart</li><li>Homework</li><li>Quiz</li></ul>	4/12 4/14 4/16 4/18	
Week 6 4/19-4/25	Chapter 4	Process Costing	<ul><li>Video presentation</li><li>LearnSmart</li><li>Homework</li><li>Quiz</li></ul>	4/19 4/21 4/23 4/25	
Week 7 4/26-5/2	Chapters 1,5,2,3, and 4	MIDTERM	25 multiple choice questions	May 2nd	
Week 8 5/3-5/9	Chapter 8	Master Budgeting	<ul><li>Video presentation</li><li>LearnSmart</li><li>Homework</li><li>Quiz</li></ul>	5/3 5/5 5/7 5/9	
Week 9 5/10-5/16	Chapter 9	Flexible Budgeting	<ul><li>Video presentation</li><li>LearnSmart</li><li>Homework</li><li>Quiz</li></ul>	5/10 5/12 5/14 5/16	

Week 10 5/17-5/23	Chapter 10	Standard Costing	<ul><li>Video presentation</li><li>LearnSmart</li><li>Homework</li><li>Quiz</li></ul>	5/17 5/19 5/21 5/23		
Week 11 5/24-5/30	Chapter 7	Activity Based Costing	<ul><li>Video presentation</li><li>LearnSmart</li><li>Homework</li><li>Quiz</li></ul>	5/24 5/26 5/28 5/30		
Week 12 6/1-6/7	Chapter 13	Differential Analysis	<ul><li>Video presentation</li><li>LearnSmart</li><li>Homework</li><li>Quiz</li></ul>	6/1 6/3 6/5 6/7		
Final Exams 6/9-6/15						

## **Access-Ability Services:**

Individuals with disabilities who require academic accommodations should contact: https://www.kbcc.cuny.edu/access-ability/

## **Academic Integrity:**

Academic dishonesty is prohibited by CUNY and Kingsborough Community College and is punishable by penalties, including failing grades, suspension, and expulsion. Examples of academic dishonesty include, but are not limited to, cheating, plagiarism, internet plagiarism, obtaining unfair advantages, and falsification of records.

https://www.kbcc.cuny.edu/studentaffairs/student\_conduct/academic\_integrity.html

## Blackboard Help:

https://www.kbcc.cuny.edu/bb/blackboarduserguide.html