Accounting 4404-01
Fall 2014 Syllabus
M W 2:30 – 3:45

Professor: Ms. Leisa Muto
Office: 102c Jaynes Hall
Email: via Blackboard
Office Hours: M W 5:30 – 6:30
T R 3:00 – 4:00
F 11:00 – 12:00
Phone: 304.367.4760

Course Description
This course explores the relationship of cost accounting to the performance of management’s pursuit of company objectives by studying cost principle, determination, control and analysis.

Course Outcomes
Upon satisfactory completion of this course, you will be able to:
1. Differentiate among the different types of costs and illustrate their behavior
2. Describe the three inventories of a manufacturing firm and the flow of costs among them
3. Demonstrate cost-volume profit analysis including determination of breakeven and target profit
4. Distinguish job costing from process costing and determine cost per unit using each method
5. Demonstrate the entries made in job costing and process costing
6. Develop flexible budgets and compute flexible-budget variances and sales-volume variances
7. Develop a master budget and a budgeted income statement and balance sheet
8. Identify the features of standard costing
9. Differentiate variable costing from absorption costing and explain the effect of each on operating income
10. Use cost data to make various managerial decisions

Required Materials
Managerial Accounting, 15th Edition, Garrison, Noreen, Brewer
Turning Point Response Card Student Response Clicker

Exams (400 points)
The course includes four (4) exams, including the comprehensive final exam, worth one hundred (100) points each. All exams will be given at the beginning of class on the days indicated on the schedule of assignments. Makeup exams will be given only under the following circumstances:
1. You are not present for the exam due to a documented, institutional absence.
2. You contact me via telephone or email at least 24 hours before the scheduled exam in order to request a makeup. You must make up the exam before the next regularly scheduled class period and you are permitted one makeup per semester.
If you are not present on the day of the exam and are not eligible for a makeup, you will be assigned a zero for the exam and the grade earned on the comprehensive final exam will be doubled to replace the zero (the final will be doubled to replace a zero for only one exam). If you take all four exams and the final exam score is higher than the score on any one of the first
three exams, the score on the final exam will be doubled to replace one of the lower scores earned on a previous exam.

**Homework Quizzes (150 points)**
The course includes twelve (12) homework quizzes, based on assigned homework problems, worth fifteen (15) points each. Although there are twelve quizzes scheduled, only the ten (10) highest scores will be used in the determination of the final grade (i.e., the lowest score will be dropped). **Makeup quizzes will be given only for institutional absences.** If you are not present on the day of a quiz and are not eligible for a makeup, you will be assigned a zero for the quiz.

**Resume Assignment (15 points)**
During the semester, employers often contact the faculty to ask for recommendations for potential employees (both full and part-time) or for potential interns. In order to create a data bank of students to match with potential employers, you are required to complete the resume assignment (no resume will be submitted to an employer without your permission).

The assignment must be completed by **Wednesday, September 17**, through TaskStream. To access TaskStream and the assignment information:

- Log in to MyCampus
- Click on “FSU Blackboard”
- Click on “Connect to TaskStream” (on the main Blackboard page, **not** the ACCT 4404 course page)
- Click on “LAT”
- Click on “2014 Resume Assignment”
- Click on “2014 Instructions” to view the requirements of the assignment
- Click on “2014 Resume” to upload the final, revised resume in .pdf format

**Grading**
Final grades will be assigned on the basis of total points earned during the semester according to the following scale:

- A 506 – 565
- B 449 – 505
- C 393 – 448
- D 336 – 392
- F less than 336

**Attendance Policy**
You are expected to be prepared for, attend, and participate in each class meeting. It is your responsibility to obtain assignments and/or lecture material which may have been missed.

**Email Policy**
Emails sent to me must conform to the rules of proper English grammar (punctuation, capitalization, etc.) and must contain a salutation, body, and closing. I will not respond to any email which does not follow these guidelines. Emails sent from an account other than a Fairmont State University account must include your first and last name in the subject line.
Academic Integrity
Fairmont State values highly the integrity of its student scholars. All students and faculty members are urged to share in the responsibility for removing every situation which might permit or encourage academic dishonesty. Cheating in any form, including plagiarism, must be considered a matter of the gravest concern. Cheating is defined here as the obtaining of information during an examination; the unauthorized use of books, notes, or other sources of information prior to or during an examination; the removal of faculty examination materials; the alteration of documents or records; or actions identifiable as occurring with the intent to defraud or use under false pretense. Plagiarism is defined here as the submission of the ideas, words (written or oral), or artistic productions of another, falsely represented as one's original effort or without giving due credit. Students and faculty should examine proper citation forms to avoid inadvertent plagiarism.

Copyright Notice
Material presented in this course may be protected by copyright law.

Disability Services
Services are available to any student, full or part-time, who has a need because of a [documented] disability. It is the student’s responsibility to register for services with the coordinator of students with disabilities and to provide any necessary documentation to verify a disability or the need for accommodations. Instructors are not required to allow any academic accommodations unless the student provides the instructor with a letter from the office of disability services outlining the necessary accommodations. It is the student’s responsibility to discuss the logistics of each accommodation with each instructor to arrange for the most feasible service provision. The Coordinator of Disability Services, Andrea Pammer, is located in Colebank Hall 307. The office phone is (304) 367-4686. TTY 304-367-4906.

Expectations of Students
Students are expected to be
Present and attentive in class; aware of official university communication via email;
Prepared for university life; prepared for class
Participating in class and in extra- and co-curricular activities;
Polite and respectful to everyone in our academic community.

Fairmont State’s Core Values:
Scholarship
Opportunity
Achievement
Responsibility
SOAR with Fairmont State

School of Business Policies
Please read, on Blackboard, the following links pertaining to the School of Business policies:
• School Information
• Student Organizations
<table>
<thead>
<tr>
<th>Date</th>
<th>Mon.</th>
<th>Wed.</th>
</tr>
</thead>
<tbody>
<tr>
<td>08.18</td>
<td></td>
<td></td>
</tr>
<tr>
<td>08.20</td>
<td>08.20</td>
<td>Read Chapters 1 and 2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Managerial vs. Financial Accounting Questions (on Blackboard)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Download, print, and bring to class Chapter 2 Lecture Worksheets</td>
</tr>
</tbody>
</table>

**Mon. 09.01**  
**NO CLASS – LABOR DAY RECESS**

<table>
<thead>
<tr>
<th>Date</th>
<th>Mon.</th>
<th>Wed.</th>
</tr>
</thead>
<tbody>
<tr>
<td>09.15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>09.17</td>
<td></td>
<td>Resume Assignment Due</td>
</tr>
<tr>
<td>10.13</td>
<td></td>
<td>Exam #2: Chapters 5 – 7</td>
</tr>
<tr>
<td>11.05</td>
<td></td>
<td>Exam #3: Chapters 8 – 10</td>
</tr>
<tr>
<td>12.08</td>
<td></td>
<td>Exam #4 (Final Exam): Chapters 1 – 13</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1:00 PM</td>
</tr>
</tbody>
</table>

ACCT 4404-01  
Fall 2014 Syllabus  
Page 4 of 4