

RUTGERS UNIVERSITY  
School of Business - Camden

## Cost Accounting

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Spring 2018

Instructors:

Professor Hsihui Chang

Office hours: by appointment

E-mail: [hc336@drexel.edu](mailto:hc336@drexel.edu)

Professor Nathan Levinson

Office hours: by appointment

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### GENERAL

#### **Course Description**

The accumulation and analysis of cost accounting information for the valuation of products and services, internal decision making, and measurement of financial performance.

#### **Required text:**

Horngren's Cost Accounting: A Managerial Emphasis, 16<sup>th</sup> edition  
Datar, S.; Rajan, M. Pearson, 2018

#### **Learning Goals/Objectives**

After completing this course, students should be able to:

- Understanding various cost terms and functions
- Identify and analyze cost behavior patterns
- Understand and apply cost volume profit analysis and job costing methods
- Prepare and interpret master budgets, flexible budgets.
- Implement balanced scorecard and other pricing decisions and cost management methods

#### **Communication:**

#### **Sakai**

Posted will be the syllabus, resources (articles and examples), Power point slides, announcements, guides, etc. To access this system, go to <http://sakai.Rutgers.edu>, log in, and click on the course tab at the top of the page.

#### **Rutgers email**

All communications to students will be done using the Rutgers email address provided to you. Please forward your Rutgers email to your personal email if necessary. **Not checking your Rutgers email is not an excuse for missing any communications.**

## **GENERAL**

### **Academic Integrity**

Policy found at <http://academicintegrity.rutgers.edu/academic-integrity-at-rutgers>.

*Students are responsible for understanding the principles of academic integrity and abiding by them in all aspects of their work at the University.* Students are also encouraged to help educate fellow students about academic integrity and to bring all alleged violations of academic integrity they encounter to the attention of the appropriate authorities.

Academic Integrity means that you (the student) must:

- properly acknowledge and cite all use of the ideas, results, or words of others,
- properly acknowledge all contributors to a given piece of work,
- make sure that all work submitted as your own in a course activity is your own and not from someone else
- obtain all data or results by ethical means and report them accurately
- treat all other students fairly with no encouragement of academic dishonesty

Adherence to these principles is necessary in order to ensure that:

- everyone is given proper credit for his or her ideas, words, results, and other scholarly accomplishments
- all student work is fairly evaluated and no student has an inappropriate advantage over others
- the academic and ethical development of all students is fostered
- the reputation of the University for integrity is maintained and enhanced.

Failure to uphold these principles of academic integrity threatens both the reputation of the University and the value of the degrees awarded to its students. Every member of the University community therefore bears a responsibility for ensuring that the highest standards of academic integrity are upheld. Violations are taken seriously and will be handled according to University policy.

**If there are questions on how to comply, please contact Mary Flaherty in the Rutgers-Camden Dean of Students office: [marykreb@camden.rutgers.edu](mailto:marykreb@camden.rutgers.edu) or contact the appropriate Associate Dean or Area Head at the School of Business.**

### **Student Code of Conduct**

Violations of the Student Code of Conduct are considered serious infractions of student behavior and students who violate the code are subject to penalties relative to the level of the matter. In general, students may not disturb normal classroom procedures by distracting or disruptive behavior. Examples of disruptive behavior include, but are not limited to, the following:

- Repeatedly leaving and entering the classroom without authorization
- Answering cellular phone or allowing pager to beep
- Making loud or distracting noises
- Repeatedly speaking without being recognized, interrupting the instructor or other students, or otherwise acting in disregard of the instructor's requests
- Threats or violence

Violations of the code should be reported to the Dean of Students office [deanofstudents@camden.rutgers.edu](mailto:deanofstudents@camden.rutgers.edu) or 856-225-6050.

If the violation is immediate and a potential threat is a concern, call the Rutgers-Camden police at 856-225-6111

## **Disability Services**

Rutgers University welcomes students with disabilities into all of the University's educational programs. In order to receive consideration for reasonable accommodations, a student with a disability must contact the appropriate disability services office at the campus where you are officially enrolled, participate in an intake interview, and provide documentation:

<https://ods.rutgers.edu/students/documentation-guidelines>.

If the documentation supports your request for reasonable accommodations, your campus's disability services office will provide you with a Letter of Accommodations. Please share this letter with your instructors and discuss the accommodations with them as early in your courses as possible. To begin this process, please complete the Registration form on the Office of Disability Services web site at:

<https://ods.rutgers.edu/students/registration-form>.

Ajeenah Nuriddin-Little

(856) 225-2722

Rutgers-Camden Disability Services:

Rutgers-Camden Learning Center

Armitage Hall, Room 240

311 North Fifth Street, Camden, NJ 08102-1405

Web page: <https://learn.camden.rutgers.edu/disability-services>

E-mail: [Ajeenah.nuriddin-little@camden.rutgers.edu](mailto:Ajeenah.nuriddin-little@camden.rutgers.edu)

## **Important Administrative Dates**

### **Important Administrative Dates**

**Tuesday, January 16** – First day of Spring 2018

**Tuesday, January 23**– Last day to drop a class **without a "W"** (this can be done through WebReg)

**Monday, April 2** – Last day to withdraw from one or all classes with a "W". (This can be done through WebReg) For more information, see the registrar's website <http://registrar.camden.rutgers.edu/>

**Saturday, March 10 – Sunday, March 18**– Spring recess

**Monday, April 30** – Last day of classes

**Thursday, May 3 – Wednesday, May 9** - Final Exam Period

## **CLASSROOM POLICIES**

### **Exam Make-up Policy**

If, for a university approved reason, you cannot take an exam at the scheduled time you must

give the professor written notice at least one week in advance so that other arrangements can be made. If the situation does not allow for advance notification (for example, emergency hospitalization), contact the professor as soon as possible after a missed exam. Make-up exams for non-university approved reasons are not guaranteed. The professor reserves the right to request written documentation to support your absence (such as a doctor's note, an obituary, or military orders).

### **Class Participation**

It is expected that you will (1) attend class regularly and arrive on time, (2) listen attentively in class, and (3) contribute often to class discussions. Your in-class comments should be thoughtful and should reflect your careful reading of the assigned course material.

### **Participation and Late Work**

Lack of participation will be reflected in the final grade. All assignments must be handed in on time; late work will receive reduced or no credit. No makeup exams will be scheduled without prior notification and a physician's excuse.

### **Incompletes and Problems:**

If you find that you are having trouble completing course work or need further explanation of class topics, please schedule an appointment with me immediately. If you need this class for graduation, you should be sure that your performance is up to standard throughout the course. It is too late to wait until the last week of classes to ask for help. I'm available to meet throughout the entire semester if you need help. "Incompletes" will only be given through prior consultation, under extreme circumstances. Incomplete grades must be made up prior to the start of the next semester.

### **Standards for Evaluation**

Demonstrate what you are learning in the course. This involves drawing from course reading, lectures, exercises, problems, discussions, simulations and other learning opportunities.

#### **Tests/Quizzes**

Quizzes are at the discretion of the faculty. There will be midterm and final exam. All material presented in class (book, exercises, discussions, case studies, etc) are possible test material.

#### **Participation**

You are expected to participate in class when possible. You are expected to read discussion articles and cases in advance as assigned on the syllabus. Your contributions are expected to help the class learn and understand the topics under consideration.

### **Grading**

Assignments/Exercises	20%
Class participation	10%
Midterm or special project (faculty discretion)	30%
Final exam	40%

## **Grade Ranges**

### **Letter Grade Description**

A	90%+
B+	84.5% to 89.9%
B	79.5% to 84.4%
C+	74.5% to 79.4%
C	69.5% to 74.4%
D	60% to 69.4%
F	Below 60%

## **COURSE OUTLINE AND ASSIGNMENTS**

(subject to change at instructors' discretion)

**Professor Chang will be in charge of lectures for classes 1-7 including Midterm Exam**

**Professor Levinson will deliver classes 8-13 including the Final Exam.**

Class 1 (Monday, January 22)

Topics: Introduction and Cost Terms

Text: Chapter 1 and Chapter 2

Class 2 (Monday, January 29)

Topics: Cost Behavior and Cost-Volume-Profit Analysis

Text: Chapter 10 and Chapter 3

**Homework 1 covering Chapters 2, 3 and 10 is due at the beginning of the class meeting on February 5**

Class 3 (Monday, February 5)

Topic: Job Costing

Text: Chapter 4

Class 4 (Monday, February 12)

Topic: Process Costing

Text: Chapter 17

**Homework 2 covering Chapters 4 and 17 is due at the beginning of the class meeting on February 19**

Class 5 (Monday, February 19)

Topic: Allocation of Support Costs & Activity Based Costing and Management (I)

Text: Chapter 5 and Chapter 15

Class 6 (Monday, February 26)

Topic: Allocation of Support Costs & Activity Based Costing and Management (II)

Text: Chapter 5

Class 7 (Monday, March 5)

Topic: Decision Making and Relevant Information

Text: Chapter 11

**Homework 3 covering Chapters 5, 11 and 15 is due at the beginning of the class meeting on March 19**

**Spring Recess – Monday, March 12**

**MIDTERM – Monday, March 19**

**Professor Chang will be in charge of lectures for classes 1-7 including Midterm Exam**

**Professor Levinson will deliver classes 8-13 including the Final Exam.**

Class 8 (Mondays, March 26)

Topic: Master Budget and Responsibility Accounting

Text: Chapter 6

Homework: Chapter

Class 9 (Monday, April 2)

Topic: Flexible Budgets, Direct-Cost Variances and Management Control

Text: Chapter 7

Homework: Chapter

Class 10 (Monday, April 9)

Topic: Strategy, Balanced Scorecard and Strategic Profitability Analysis

Text: Chapter 12

Homework: Chapter

Class 11 (Monday, April 16)

Topic: Pricing Decisions and Cost Management

Text: Chapter 13

Homework: Chapter

Class 12 (Monday, April 23)

Topic: Management Control Systems, Transfer Pricing. And Multinational Consideration.

Text: Chapter 22

Homework: Chapter

Class 13 (Monday, April 30) LAST CLASS MEETING

Topic: Review Session

**FINAL EXAM – To Be Announced**

### **Addendum – ISBN listing for book and MyAccountingLab access card:**

Textbook and Access to the online tool MyAccountingLab (required)

There are 4 different ways to purchase the textbook and access to MyAcctgLab. All have different ISBN numbers. Remember you must have access to the text book (hard copy or e-text) **AND** to MyAcctgLab.

Below are the options. Note that one has access to MyAccountingLab PLUS e text access (no hard copy). In our classroom in (Fine Arts 242) there are few if any electrical outlets, thus charging your computer will be challenging.

I might suggest a hard copy book and MyAccountingLab access although costly.

#### **Textbook:**

**Horngren's Cost Accounting: A Managerial Emphasis, 16<sup>th</sup> edition**  
**Datar, S.; Rajan, M. Pearson, 2018**

#### **Option #1:**

**Textbook only (hard copy).**

NO ACCESS CARD TO MyAcctgLab (SEE "Access Option to MyAcctgLab" TO GET ACCESS CARD)

ISBN#: 9780134475585

Estimated price: \$325

#### **Option #2**

**Textbook PLUS Access card to MyAcctgLab (package)**

ISBN#: 9780134642444

Estimated price: \$333.67

#### **Option #3**

**MyAcctgLab with e-Text** (the most economical deal if you can handle an online text book)

Note that the classroom does not have many power options for your laptop

ISBN#: 9780134476353  
Estimated price: \$121.95

**Option #4**  
**e-text rental**

You will need to get Access Option to MyAcctgLab below)  
ISBN#: 9780134475998  
Estimated price: \$132.99

**Access Option to MyAcctgLab**  
MyAcctgLab **WITHOUT** e-Text  
ISBN #97801334476360  
Estimated price: \$67.00

The bookstore will have only Option 2. Go to Pearson .com to purchase other options.