

Accounting
Course Number: 29:010:304
Course Title: Cost Accounting

COURSE DESCRIPTION

The mission of this cost accounting or cost and quality management course is discussed as a tool of planning and controlling the operation of a business. This course would continue the Introduction to Managerial Accounting. Emphasis is placed on the conceptual, analytical and practical aspect of the subject for better decision making approach. The major topics would include Various Cost Terms, Activity Based Costing, Variances, Balance Scorecard, Capital Budgeting, Transfer Pricing, Multinational, and Performance Measurement.

COURSE MATERIALS

Required Textbook: The custom coursepack (ISBN:9781323927397) with my accountinglab.com consists of selected chapters from “Horngren’s Cost Accounting: A Managerial Emphasis” by Datar and Rajan, the 16th Edition

Homework Register link: www.myaccountinglab.com

Course ID:

Course Site : <https://canvas.rutgers.edu>.

LEARNING GOALS AND OBJECTIVES

This course will focus on how cost accounting can help managers make better decisions. Selected cases and problems provide the forum of discussion of current cost concepts, budgeting issues, and multinational benefit and risks. Students develop these skills and knowledge through reading the textbook, interactive classroom lectures and discussions, working on homework questions.

PREREQUISITES

Introduction to Financial Accounting

Introduction to Managerial Accounting

ATTENDANCE AND PREPARATION POLICY

Students are required to attend each class and complete all background reading.

Students cannot come to a class due to medical reasons or emergencies, supporting documents should be provided afterwards.

For weather emergencies, consult the campus home page. If the campus is open, class will be held.

CLASSROOM CONDUCT

Students are expected to arrive to class on time and stay for the entire class section. When necessary due to an important appointment, a student may leave the class early but should minimize disruption. The same holds true for a student who arrives late. **DO NOT** disrupt your neighbor by asking “where is he?” which will cause your neighbor to be placed at a disadvantage since they will lose their connection to the lecture. An attendance sheet will be circulated at the beginning of each class – you must sign the attendance sheet to receive credit for attendance. Students please turn off the cell phones and minimize talking during the entire lecture.

EXAM DATES AND GRADING POLICIES

The final grade is calculated as follows. There will be **NO extra credit or curve.**

26% First Exam

26% Second Exam

38% Cumulative Final Exam

10% My Accounting Lab HW

100%

All examinations are closed book. Cell phones and programmable calculators are not allowed during the examinations. There will be **NO make-up examinations.** The final letter grade is determined as follows:

A	90 and above
B+	85 – 89
B	80 – 84
C+	75 – 79
C	70 – 74
D	60 – 69
F	Below 60

ACADEMIC INTEGRITY

I do NOT tolerate cheating. Students are responsible for understanding the RU Academic Integrity Policy (<http://academicintegrity.rutgers.edu/>)

I will strongly enforce this Policy and pursue all violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, “On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment.” I will screen all written assignments through SafeAssign or Turnitin, plagiarism detection services that compare the work against a large database of past work. Don’t let cheating destroy your hard-earned opportunity to learn. See business.rutgers.edu/ai for more details.

COURSE SCHEDULE

Chapter
Introduction/ Chapter 1- The Manager and Management Accounting (Custom Text Ch.1)
Chapter2 : An introduction to Cost Terms and Purposes (Custom Text Ch.2)
Chapter5: Activity –Based Costing and Activity-Based Management (Custom Text Ch.3)
Catch up and First exam Review
First Exam (Chapters 1,2,5)
Chapter 6- Master Budget and Responsibility Accounting (Custom Text Ch.4)
Chapter 12- Strategy, Balance Scorecard, and Strategic Profitability Analysis(Custom Text Ch.7)
Chapter 21- Capital Budgeting and Cost Analysis (Custom Text Ch.8)
Catch up and Second Exam Review
Second Exam (Ch.6, 12, 21)
Chapter 22- Management Control Systems, Transfer Pricing and Multinational Considerations (Custom Text Ch.9)
Chapter 23- Performance Measurement, Compensation and Multinational considerations (Custom Text Ch.10)
Chapter 17: Process Costing

Catch up and Final Exam Review
Cumulative Final Exam (Chapters 22,23, 17 and others)

SUPPORT SERVICES

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information can be found at ods.rutgers.edu.

[Rutgers University-New Brunswick ODS phone (848)445-6800 or email dsoffice@echo.rutgers.edu]

[Rutgers University-Newark ODS phone (973)353-5375 or email ods@newark.rutgers.edu]

If you are *pregnant*, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

[Rutgers University-New Brunswick Title IX Coordinator phone (848)932-8200 or email jackie.moran@rutgers.edu]

[Rutgers University-Newark Office of Title IX and ADA Compliance phone (973)353-1906 or email TitleIX@newark.rutgers.edu]

If you seek *religious accommodations*, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

[Rutgers University-New Brunswick Dean of Students phone (848)932-2300 or email deanofstudents@echo.rutgers.edu]

[Rutgers University-Newark Dean of Students phone (973)353-5063 or email DeanofStudents@newark.rutgers.edu]

If you have experienced any form of *gender or sex-based discrimination or harassment*, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information can be found at <http://vpva.rutgers.edu/>.

[Rutgers University-New Brunswick incident report link: <http://studentconduct.rutgers.edu/concern/>. You may contact the Office for Violence Prevention and Victim Assistance at (848)932-1181]

[Rutgers University-Newark incident report link: https://cm.maxient.com/reportingform.php?RutgersUniv&layout_id=7 . You may also contact the Office of Title IX and ADA Compliance at (973)353-1906 or email at TitleIX@newark.rutgers.edu. If you wish to speak with a staff member who is confidential and does **not** have a reporting responsibility, you may contact the Office for Violence Prevention and Victim Assistance at (973)353-1918 or email run.vpva@rutgers.edu]

If students who have experienced a temporary condition or injury that is adversely affecting their ability to fully participate, you should submit a request via <https://temporaryconditions.rutgers.edu> .

If you are a military *veteran* or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. <http://veterans.rutgers.edu/>

If you are in need of *mental health* services, please use our readily available services.

[Rutgers University-Newark Counseling Center: <http://counseling.newark.rutgers.edu/>]

[Rutgers Counseling and Psychological Services–New Brunswick: <http://rhscaps.rutgers.edu/>]

If you are in need of *physical health* services, please use our readily available services.

[Rutgers Health Services – Newark: <http://health.newark.rutgers.edu/>]

[Rutgers Health Services – New Brunswick: <http://health.rutgers.edu/>]

If you are in need of *legal* services, please use our readily available services: <http://rusls.rutgers.edu/>

Students experiencing difficulty in courses due to *English as a second language (ESL)* should contact the Program in American Language Studies for supports.

[Rutgers–Newark: PALS@newark.rutgers.edu]

[Rutgers–New Brunswick: eslpals@english.rutgers.edu]

If you are in need of additional *academic assistance*, please use our readily available services.

[Rutgers University-Newark Learning Center: <http://www.ncas.rutgers.edu/rlc>

[Rutgers University-Newark Writing Center: <http://www.ncas.rutgers.edu/writingcenter>]

[Rutgers University-New Brunswick Learning Center: <https://rlc.rutgers.edu/>]

[Optional items that many faculty include:

- Students must sign, date, and return a statement declaring that they understand the RU Academic Integrity Policy.

- Students must sign, date, and return a statement declaring that they understand this syllabus.]