



COB Vision

Our vision is to be recognized as the business college of choice for undergraduate and masters programs among public business colleges in Arkansas and the region, with national recognition in selected fields or areas.

COB Statement of Mission and Core Values

Our mission is to provide high quality business education to our undergraduate and graduate students through the delivery of a current, responsive, and innovative curriculum that promotes intellectual and professional development. We promote excellence through our scholarly endeavors and service to our stakeholders through strong engagement with the local, regional, national, and global business community.

In carrying out this mission, the College of Business is guided by the following core values and expects the following outcomes:

1. Intellectual Excellence.

- 1.1. Educate students: We promote intellectual and professional development of students by emphasizing communication, critical and analytical thinking, collaboration, information management and a broad exposure to key business disciplines.
- 1.2. Scholarship: We believe that faculty and students should engage in professional development and scholarly endeavors that promote and impact the application, creation and dissemination of knowledge through contributions to business practice, learning and pedagogical research, and discipline-based scholarship.
- 1.3. Cultural competence: We maintain and develop current and responsive curriculum that prepares students for the global business environment through broad exposure to key business disciplines.
- 1.4. Physical learning environment: We strive to provide a physical infrastructure with appropriate technology that provides an environment in which our students and faculty can thrive professionally and intellectually.

2. Community.

- 2.1. Collegiality: We encourage transparency in our decision making practice through a process of shared governance based on interactions among faculty, staff, and students.
- 2.2. Service: We pursue collaborative partnerships between our internal and external stakeholders to impact and promote life-long and experiential learning, research, service, and community engagement.

3. Diversity.

- 3.1. We value the opportunity to work, learn, and develop in a community that embraces the diversity of individuals and ideas.

4. Integrity.

- 4.1. Ethics: We are committed to ethical and responsible behavior in our own actions and to developing the same commitment in our students by promoting the awareness of professional ethical responsibilities.
- 4.2. Responsibility: We commit to being responsible and accountable in our operations at all levels, including assessment and continuous improvement of our academic programs and transparency in our fiscal and operational proceedings.

Learning Goals

Our graduates shall possess:

1. Critical Thinking & Analytical Thinking Skills;
2. Awareness of the Global Business Environment;
3. Ethical Reasoning Abilities;
4. Effective Communication Abilities;
5. Effective Collaborative Skills;
6. Effective Information Management Skills;
7. Understanding of a Broad Range of Business Disciplines.

Course Syllabus

Course Information:

Course Number:	ACCT 3315	
Course Name:	Cost Accounting	
CRN:	10258	19636
Semester:	Fall 2014	Fall 2014
Location:	COB 206	COB 206
Class Hours:	10:00 am – 10:50 am MWF	12:00 noon – 12:50 am MWF

Instructor Information:

Name:	Dr. Stephanie F. Watson		
Office Location:	COB 204Q		
Work Email:	swatson@uca.edu		
Phone:	501.450.5317 (Or call cell 501.291.0422 to make appointments)		
Office Hours:	Mondays	9:00am–9:50am & 11:00am–11:50 am & 1:00 pm–1:50pm	<i>Or other times by appointment (call/email to schedule)</i>
	Tuesdays	9:30am–11:30 am	
	Wednesdays	9:00am–9:50am & 11:00am–11:50 am & 1:00 pm–1:50pm	
	Thursdays	None scheduled	
	Fridays	9:00am–9:50am & 11:00am–11:50 am	

Prerequisites:

Principles of Accounting II (ACCT 2311) with a D or better

Textbook and Instructional Materials Required:

1. Text: Hansen & Mowen. *Cornerstones of Cost Accounting, 2nd edition* (bring to class)
2. Access code for CengageNow, Internet site for text (required for bonus points)
Visit <http://login.cengagebrain.com/course/E-TWQN3J297WF2F> to sign up (no code needed for trial period)
3. A calculator to bring to class daily
4. Reliable Internet access

Course Description:

Every organization, from manufacturing to service, whether for-profit or nonprofit, must understand the cost of what they provide to their clients. Company profitability and customer profitability depends on management's knowledge of and ability to plan and control costs. Cost accountants use standardized and improvised practices to collect, analyze, and summarize timely, useful cost information.

Course Objectives:

- Prepare students to become integral members of decision making teams instead of just data providers, by developing skills to analyze and manage costs and an understanding of costing that leads to strategic decision-making.
- To develop problem-solving skills including the abilities to define the problem, select tools to solve the problem, work through a solution, and evaluate the solution to make a plan of action.
- To develop study skills and techniques that will lead to successful and life-long learning.

Course Delivery Method:

Content for this course will come from the textbook, in-class lectures, and additional materials on Blackboard.

Grading:

550 points are possible. Accumulated points determine course grade: A>495; B>440; C>385; D>330; F<330.

Exams (500 points): Four chapter exams and one cumulative final exam, each worth 100 course points, will be given.

Budget Project (50 points): The budget project replaces testing of Chapter 8. You may complete it individually or with one other student. It must be completed in Excel and submitted via Blackboard and on paper.

Homework Problem Sets (Possible Bonus Points): A problem set is assigned after each lecture. Problem sets have due dates and should be completed in CengageNow. Problem sets are optional but highly recommended for practice and mastery of coursework. Your homework can lead to bonus points; for example, if there are 5 bonus points on Exam 1 (Ch 1, 2, &3), and you earned 80% on Ch 1, 2, & 3 homework, you get 4 bonus points (5x 80%). Bonus points for the final exam will come from Chapter 16 homework and participation in Accounting Department events.

Description of Major Deliverables/Course Requirements:

A complete coverage schedule can be found on Blackboard. The major deliverables for this course will occur on the following dates (subject to change and updated on Blackboard):

Exam 1 September 15	Exam 2 October 6	Exam 3 October 29	Budget Project November 12	Exam 4 December 3	Final Exam Dec 8 or Dec 10
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This class covers chapters 1-10 in the traditional lecture format, and Chapter 16 will be an independent study chapter. Students should plan to study and complete homework for Chapter 16 sometime after the first exam and before study day. Chapter 16 will be covered on the final exam.

Evaluations:

Student evaluations of a course and its professor are a crucial element in helping faculty achieve excellence in the classroom and the institution in demonstrating that students are gaining knowledge. Students may evaluate courses they are taking starting on the Monday of the thirteenth week of instruction through the end of finals week by logging in to myUCA and clicking on the Evals button on the top right.

Policies and Procedures:

Rounding Rules:

Follow rules in CengageNow. Otherwise apply the following rules when rounding:

- Always divide last (e.g., 2 minutes per unit \times 100 units \div 60 minutes in an hour; NOT 2 \div 60 \times 100)
- Money $>$ \$5 should be rounded to two decimal places.
- Money $<$ \$5 should be rounded to four decimal places.
- Percentages should be rounded to 4 decimal places.
- Units should be rounded up to the next whole unit.

Attendance and Timeliness Policy:

- Attendance is taken every day, but is not used in grade calculations.
- Students who are late to class on a regular basis will be warned and then asked not to return.
- Students who routinely miss class will be dropped for nonattendance if they have not made progress toward the completion of the class by the first exam.

Missed Assignments:

Homework and Budget Projects will not be accepted late.

Missed Exams (Cumulative Final):

- If you have a planned absence, you may take your exam early at the instructor's discretion.
- No make-up exams are given. Students may miss one test; no excuse necessary.
- The cumulative final will replace a student's low chapter exam grade (if final exam grade is higher). It may replace a low grade or a grade of zero for a missed test. The final is required and counts for 100 points; if replacing another test, it will count for 200 points.
- Bonus points on the final do not double; they apply to the final only.

Classroom Behavior and Electronics:

- Use of any device that records voice and or image is prohibited in class without permission.
- Other electronic devices are permitted for course purposes.
- Students should respect the teacher and classmates and make every effort to eliminate disruptions.
- Student who disrupt class or distract classmates for any reason will be warned and then asked not to return.

Examination Policies:

- You may not leave the classroom during an exam.
- Allowed items: writing implements, erasers, calculator (non-programmable), and a watch (not web or cellular enabled).
- All other personal items must be left at the front of the room during an exam including your cell phone and pencil cases.
 - ▶ Students who are in possession of a prohibited item during an exam will receive a zero on the exam and may be subject to the academic dishonesty policy.

University Closure Contingency Policy:

Should the University close for any reason other than scheduled holidays causing this class to be cancelled for more than one day, the following policy will take effect.

- Lectures conducted on the Blackboard chat function at the same time as our regular lecture.
- Homework will still be due as scheduled.
- Depending on the duration of the closure, exams may be rescheduled or taken online.

Situations that prevent a student from participating in the online lectures will be addressed on an individual basis.

Academic Integrity Statement:

The University of Central Arkansas affirms its commitment to academic integrity and expects all members of the university community to accept shared responsibility for maintaining academic integrity. Students in this course are subject to the provisions of the university's Academic Integrity Policy, approved by the Board of Trustees as Board Policy No. 709 on February 10, 2010, and published in the Student Handbook. Penalties for academic misconduct in this course may include a failing grade on an assignment, a failing grade in the course, or any other course-related sanction the instructor determines to be appropriate. Continued enrollment in this course affirms a student's acceptance of this university policy.

For this class specifically, academic dishonesty includes (1) providing answers/solutions to any grade or bonus opportunity or (2) obtaining and submitting as one's own work answers/solutions to any grade or bonus opportunity. Students who are caught in any act of academic dishonesty will be confronted and given a failing grade in the course. Students are encouraged to work and study together. However, each student should submit only his/her work.

Disabilities Act Statement:

The University of Central Arkansas adheres to the requirements of the Americans with Disabilities Act. If you need an accommodation under this Act due to a disability, please contact the UCA Office of Disability Services, 450-3613.

Sexual Harassment and Academic Policies:

All students are required to familiarize themselves with the University of Central Arkansas policy on sexual harassment and on academic policies. These policies are printed in the Student Handbook.

Title IX

If a student discloses an act of sexual harassment, discrimination, assault, or other sexual misconduct to a faculty member, the faculty member cannot maintain complete confidentiality and is required to report the act and may be required to reveal the names of the parties involved. Any allegations made by a student may or may not trigger an investigation. Each situation differs and the obligation to conduct an investigation will depend on those specific set of circumstances. The determination to conduct an investigation will be made by the Title IX Coordinator. For further information, please visit: <http://uca.edu/titleix>.

Emergency Procedures Summary (EPS):

An Emergency Procedures Summary (EPS) for the building in which this class is held will be discussed during the first week of this course. EPS documents for most buildings on campus are available at <http://uca.edu/mysafety/bep/>. Every student should be familiar with emergency procedures for any campus building in which he/she spends time for classes or other purposes.

Accreditation & Assurance of Learning

Learning Goal(s) Assessed in this Class

- There is no formal assessment activity scheduled in this class.
 There is formal assessment activity scheduled in this class.