Course Information:
ACNT 2370 is a 3 hour course

Instructor Information
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Telephone: 214.632.5119

Prerequisite: ACNT 1372

Business, Computers, Mathematics & Technical Programs Division
4849 W. Illinois Avenue, W-210
Dallas, Texas 75211
Division Telephone Number: 214.860.8619
Division Fax Number: 214.860.8874
Division Hours: 8:00 a.m. to 6:30 p.m. Monday to Friday

COURSE MATERIALS
Textbook: Cost Accounting, A Managerial Emphasis, 15th Edition w/ MyAccountingLab
Authors: Horngren, Datar & Rajan
Publisher: Pearson
ISBN: 978-0-13-342870-4

Systems Understanding Aid, 8th Edition by Arens & Ward; Publisher: Armond Dalton
Gleim Regulation On-line Course: See Gleim folder on Ecampus blackboard for information

COURSE DESCRIPTION
This course is an in-depth study of methods used by managers for decision-making, budgeting and performance evaluation. It emphasizes cost accounting systems and procedures for data accumulation and cost control. Issues related to the design, control and implementation of accounting information systems.
STUDENT LEARNING OUTCOMES

1. Understand basic cost terms and purposes
2. Ability to perform Cost-Volume-Profit analysis to apply to decision making
3. Demonstrate the ability to determine product cost through the use of Job Costing, Process Costing and Activity-Based Costing.
4. Understand components of the Master Budget and the use of Flexible Budgets for control and performance evaluation purposes using variances of actual-to-budget.
5. An understanding of Strategic Profitability Analysis and the Balanced Scorecard
6. Demonstrate the ability to perform Capital Budgeting techniques
7. Understand the entire accounting process from a systems perspective using business documents and internal controls

EVALUATION PROCEDURES
Grade Determination will be based on the projected items listed below and any items assigned during the semester.

Exams
There will be two interim take-home exams and one comprehensive final exam during the course. Each exam will consist of multiple choice questions, short answer questions and problems.

MyAccountingLab Homework
Exercises and problems will be assigned from the textbook, posted on blackboard (Ecampus) for you to complete using MyAccountingLab electronic homework platform. The exercises and problems in MyAccountingLab are duplicates from the textbook. There may be one allowed attempt or more than one attempt to arrive at the correct response. The directions and instructions will be stated on each assignment.

You must complete homework using MyAccountingLab. No manual assignments will be accepted.

Projected Weight of Assignments

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Percent</th>
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</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>15%</td>
</tr>
<tr>
<td>Exam 2</td>
<td>15%</td>
</tr>
<tr>
<td>Final Comprehensive Exam</td>
<td>40%</td>
</tr>
<tr>
<td>MyAccountingLab</td>
<td>15%</td>
</tr>
<tr>
<td>Systems Understanding Aid</td>
<td>15%</td>
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</table>
Grading Scale
The grading system will be based on grades earned through the examinations and all other assignments. The cumulative final exam and participation is part of the grading scale based on the rules stated.

A (90% +) B (80-89.99%) C (70-79.99%) D (60-69.99%) F (59.99% & below)

LATE WORK
Any assignment or project that is turned in late will not be accepted.

Makeup Exam Policy:
Exams must be taken according to the instructor's schedule. A student will only be allowed makeup exams due to family emergencies.

Attendance Policy
Classroom attendance is important. If you find that you are unable to complete the course, it is your responsibility to withdraw. I am required to take attendance. The last day to drop with a grade of “W” is April 9, 2015. To drop a class or withdraw from the college, students must obtain a drop or withdrawal form from the Registrar's office and follow the prescribed procedure. It is the student's responsibility to drop a class; faculty members cannot initiate the process. Should circumstances prevent a student from appearing in person to withdraw, the student may withdraw through correspondence to the Registrar's Office. Drop and withdrawal requests are not accepted by telephone. If a student simply quits coming to class and does not drop, a performance grade will be awarded (usually an "F"). Please talk to the instructor before you drop the class to see if there is any other option.

Financial Aid
Students who are receiving any form of financial aid should check with the Financial Aid Office prior to withdrawing from classes. Withdrawals may affect your eligibility to receive further aid and could cause you to be in a position of repayment for the current semester. Students who fail to attend or participate after the drop date are also subject to this policy.

If you are receiving financial aid – grants or loans, you must be attending classes. Do not drop or stop attending without consulting the Financial Aid Office. Changes in your enrollment level and failing grades may require that you repay financial aid funds. The certification (census) date is January 31, 2015.
Six Drop Issue STOP BEFORE YOU DROP
For students who enrolled in college level courses for the first time in the fall of 2007, Texas Education Code 51.907 limits the number of courses a student may drop. You may drop no more than 6 courses during your entire undergraduate career unless the drop qualifies as an exception. Your campus counseling/advising center will give you more information on the allowable exceptions. Remember that once you have accumulated 6 non-exempt drops, you cannot drop any other courses with a “W”. Therefore, please exercise caution when dropping courses in any Texas public institution of higher learning, including all seven of the Dallas County Community Colleges. For more information, you may access:
https://www1.dcccd.edu/coursedrops

Repeating This Course
Effective for Fall Semester 2005, the Dallas County Community Colleges will charge additional tuition to students registering the third or subsequent time for a course. This class may be repeated for the third or subsequent time without paying the additional tuition. Third attempts include courses taken at any of the Dallas County Community Colleges since the Fall 2002 semester. More information is available at:
https://www1.dcccd.edu/cat0506/ss/oep/third_attempt.cfm

The Texas Success Initiative (TSI)
The Texas Success Initiative (TSI) is a statewide program designed to ensure that students enrolled in Texas public colleges and universities have the basic academic skills needed to be successful in college-level course work. The TSI requires assessment, remediation (if necessary), and advising of students who attend a public college or university in the state of Texas. The program assesses a student's basic academic skills in reading, writing, and math. Passing the assessment is a prerequisite for enrollment in many college level classes. Students who do not meet assessment standards may complete prerequisite requirements by taking developmental courses in the deficient area and passing them with a grade of C or higher. Additional information is available at
https://www1.dcccd.edu/cat0506/admiss/tsi_requirements.cfm

Academic Honesty
Academic honesty is expected, and integrity is valued in the Dallas County Community Colleges. Scholastic dishonesty is a violation of the Code of Student Conduct. Scholastic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion. As a college student, you are considered a responsible adult. Your enrollment indicates acceptance of the DCCCD Code of Student Conduct published in the DCCCD Catalog. More information is available at https://www1.dcccd.edu/cat0406/ss/code.cfm.
**ADA Statement**
If you are a student with a disability and/or special needs who requires accommodations, please contact the college Disability Services Office. For information regarding the rights and responsibilities of students with disabilities, contact DSO at 972-860-8691 (Voice) or 972-860-3651 (TDD) or 214-860-8845 (fax).

**Religious Holidays**
Absences for observance of a religious holy day are excused. A student whose absence is excused to observe a religious holy day is allowed to take a make-up examination or complete an assignment within a reasonable time after the absence.

**Disclaimer Reserving Right to Change Syllabus**
The instructor reserves the right to amend this syllabus as necessary.

**Inclement Weather**
In the event of severe weather conditions, please listen to local radio or television stations for information concerning official closing of Mountain View College facilities. You can also call the information line at 214-860-8680, or check for updates on the Mountain View College website (http://www.mountainviewcollege.edu/1weather.aspx). Decisions for evening classes will be made by 4:00 pm.

**Campus Emergency Operation Plan and Contingency Plan**
Mountain View College has developed policies and procedures for dealing with emergencies that may occur on campus. A synopsis of emergency procedures can be found at: http://www.mountainviewcollege.edu/business/police/Pages/emergencyprocedureenglish.aspx.
**Course Calendar**

<table>
<thead>
<tr>
<th>Date(s)</th>
<th>Chapter</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 24, 2015</td>
<td>Chapter 2</td>
<td>Introduction to Cost Terms &amp; Purposes</td>
</tr>
<tr>
<td></td>
<td>Chapter 3</td>
<td>Cost-Volume-Profit Analysis</td>
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<tr>
<td>January 31, 2015</td>
<td>Chapter 4</td>
<td>Job Costing</td>
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<tr>
<td>February 7, 2015</td>
<td>Chapter 5</td>
<td>Activity-Based Costing &amp; Management</td>
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<tr>
<td>February 14, 2015</td>
<td>Chapter 6</td>
<td>Master Budget &amp; Responsibility Accounting</td>
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<tr>
<td>February 21, 2015</td>
<td>No Class</td>
<td>Exam 1: Chapters 2 through 6</td>
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<tr>
<td>February 28, 2015</td>
<td>Chapter 7</td>
<td>Flexible Budgets &amp; Direct Variances</td>
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<tr>
<td></td>
<td>Chapter 8</td>
<td>Flexible Budgets &amp; Overhead Cost Variances</td>
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<tr>
<td>March 7, 2015</td>
<td>Chapter 9</td>
<td>Inventory Costing &amp; Capacity Analysis</td>
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<td></td>
<td>Chapter 11</td>
<td>Decision Making &amp; Relevant Information</td>
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<tr>
<td>March 14, 2015</td>
<td>No Class</td>
<td>Spring Break</td>
</tr>
<tr>
<td>March 21, 2015</td>
<td>Chapter 12</td>
<td>Strategy, Balanced Scorecard &amp; Strategic Profitability Analysis</td>
</tr>
<tr>
<td>March 28, 2015</td>
<td>No Class</td>
<td>Exam 2: Chapters 7,8,9,11 &amp; 12</td>
</tr>
<tr>
<td>April 4, 2015</td>
<td>No Class</td>
<td>Easter Holiday</td>
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<tr>
<td>April 11, 2015</td>
<td>Chapter 14</td>
<td>Cost Allocation, Customer-Profitability Analysis &amp; Sales-Variance</td>
</tr>
<tr>
<td></td>
<td>Chapter 16</td>
<td>Cost Allocation: Joint Products &amp; Byproducts</td>
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<tr>
<td>April 18, 2015</td>
<td>Chapter 17</td>
<td>Process Costing</td>
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<tr>
<td></td>
<td>Chapter 21</td>
<td>Capital Budgeting</td>
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<tr>
<td>April 25, 2015</td>
<td>Chapter 23</td>
<td>Performance Measurement &amp; Compensation</td>
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<tr>
<td>May 2, 2015</td>
<td>Final</td>
<td>Final Exam (Comprehensive)</td>
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