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Division: Career and Technology Education
Office Phone: 214.860.8848
Office Location: W-210

Course Description: A study of budgeting and cost control systems including a detailed study of manufacturing cost accounts and reports, job order costing, and process costing. Includes introduction to alternative costing methods such as activity based and just in time costing. Reviews planning of profit, cost, sales, cost and profit analysis, profit performance and measurement.

Course Pre-requisites: ACCT 2301 (or equivalent)

CPA Candidates: Mountain View College has been designated by the Texas State Board of Public Accounting (TSBPA) as a Texas Community College that may offer “Qualifying Education Credit for CPA Examination”. This course qualifies as an upper division accounting course that will count toward the minimum requirement of 30 hours of upper division accounting courses that must be completed as part of the eligibility requirements to sit for the CPA Exam in the State of Texas IF YOU HAVE EARNED A BACHELOR'S DEGREE BEFORE TAKING THE COURSE.

Course Materials/Supplies Needed
Textbook: Horngren's Cost Accounting: A Managerial Emphasis w/My Pearson Lab
Edition: 16th
Author(s): Datar & Rajan
Publisher: Pearson
ISBN: 9780134642468

Pearson's MyLab Accounting (online)
See blackboard for signup instructions
Access Code: included with textbook or can be purchased online when registering for MyLab

Blackboard/E-Campus: Access to blackboard is required for this course and will include syllabus, course announcements, supplemental course materials and grades.

Student Learning Objectives

- Apply cost accounting concepts in manufacturing and service environments.
- Prepare report analysis for management decision making.
- Apply cost accounting concepts in a manufacturing and service environment.
• Prepare report analysis for management decision making.
• Apply basic cost accounting concepts using job order and process costing.
• Calculate cost and variances for material, labor and overhead in the manufacturing of products.
• Describe the difference between a manufacturing concern and a retail business.
• Calculate cost of material labor and overhead in the manufacturing of products.
• Explain the difference between a job order cost system and a process cost system.
• List the types of companies that would use these two systems.
• Prepare a budget.
• Calculate the material, labor, and overhead variances of a production company based on standard costs.
• Explain capital expenditure planning.

Evaluation Procedures:

(50%) Quizzes: 150 points (15 @ 10 points each)
(50%) Homework: 150 points (15 @ 10 points each)

(100%) Total: 300 points

A = 270 – 300 points
B = 240 – 269 points
C = 210 – 239 points
D = 180 – 209 points
F = 0 – 179 points

Quizzes & Homework: All quizzes and homework will be completed and submitted online using Pearson's MyLab Accounting. See below for a complete list of assignments by chapter and due dates.

Optional Study Materials: In My Accounting Lab, click on “Multimedia Library” and then click the “Find Now” button for videos, powerpoint slides and flashcards.

MVC Institutional Policies: http://www.mountainviewcollege.edu/syllabipolicies

The instructor reserves the right to amend this syllabus as necessary.
<table>
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<tr>
<th>Date</th>
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| Week 1 08.27.18 – 09.02.18 | Read Chapter 01  
**Due 09.02.18**: Quiz & Homework for Ch 01 |
| Week 2 09.03.18 – 09.09.18 | Read Chapter 02  
**Due 09.09.18**: Quiz & Homework for Ch 02 |
| Week 3 09.10.18 – 09.16.18 | Read Chapter 03  
**Due 09.16.18**: Quiz & Homework for Ch 03 |
| Week 4 09.17.18 – 09.23.18 | Read Chapter 04  
**Due 09.23.18**: Quiz & Homework for Ch 04 |
| Week 5 09.24.18 – 09.30.18 | Read Chapter 05  
**Due 09.30.18**: Quiz & Homework for Ch 05 |
| Week 6 10.01.18 – 10.07.18 | Read Chapter 06  
**Due 10.07.18**: Quiz & Homework for Ch 06 |
| Week 7 10.08.18 – 10.14.18 | Read Chapter 07  
**Due 10.14.18**: Quiz & Homework for Ch 07 |
| Week 8 10.15.18 – 10.21.18 | Read Chapter 08  
**Due 10.21.18**: Quiz & Homework for Ch 08 |
| Week 9 10.22.18 – 10.28.18 | Read Chapter 09  
**Due 10.28.18**: Quiz & Homework for Ch 09 |
| Week 10 10.29.18 – 11.04.18 | Read Chapter 11  
**Due 11.04.18**: Quiz & Homework for Ch 11 |
| Week 11 11.05.18 – 11.11.18 | Read Chapter 15  
**Due 11.11.18**: Quiz & Homework for Ch 15 |
| Week 12 11.12.18 – 11.18.18 | Read Chapter 17  
**Due 11.18.18**: Quiz & Homework for Ch 17 |
| Week 13 11.19.18 – 11.25.18 | Read Chapter 18  
**Due 11.25.18**: Quiz & Homework for Ch 18 |
| Week 14 11.26.18 – 12.02.18 | Read Chapter 20  
**Due 12.02.18**: Quiz & Homework for Ch 20 |
| Week 15 12.03.18 – 12.09.18 | Read Chapter 21  
**Due 12.09.18**: Quiz & Homework for Ch 21 |