

**COURSE SYLLABUS
SANTA ROSA JUNIOR COLLEGE
FINANCIAL ACCOUNTING – BAD 57**

**Class Dates 1/18/2023 – 5/19/2022
Finals Week 5/13/2023 - 5/19/2023
3 Units**

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Office: Online - Zoom <https://santarosa-edu.zoom.us/j/2642860616>

Office Hours: F 2:00pm-3:00pm drop-in. No appointment necessary.

E-mail : jstevens@santarosa.edu *The best way to communicate with me is by e-mail.*

Asynchronous

Welcome to Cost Accounting. I look forward to having you in my virtual classroom. This is a very challenging, fast paced, and intellectually stimulating class due to the subject material, homework assignments, and examinations. Therefore, it is imperative that you keep up with the material and communicate with the class when you are experiencing any difficulty understanding the concepts covered in this course. This type of class is not for everyone; the online nature requires that you possess excellent time management skills, communication, and analytical skills. Please do not hesitate to reach out if you have any questions.

Required Materials

- *Fundamentals of Cost Accounting*, 7th Edition, by McGraw Hill Education. Publisher McGraw-Hill (see bookstore listing for options)
- *Connect* access code (includes an electronic version of the entire book).

If you have trouble using *Connect*, visit <http://mpss.mhhe.com> for links to chat or e-mail support or call 1-800-331-5094. They are very good about helping.

Catalog Description

BAD 57 – Cost Accounting (3 units)

Cost accounting including job, process, activity-based costing, and standard costing. Evaluative techniques using cost data to effectively manage organizational costs.

Student Learning Outcomes

At the conclusion of this course, the student should be able to:

1. Analyze, record, summarize, and report the effects of transactions related to cost accounting and interpret information for internal or external decision making purposes.
2. Complete and use cost accounting documents and reports to plan, evaluate, and control operations of a company and interpret those reports for management.
3. Use computer technology applications such as Word, Excel, and PowerPoint to complete assignments.

Learning Objectives

Students will be able to:

1. Examine and evaluate the costs of products and services.
2. Classify costs and assign costs to appropriate cost object.
3. Track costs through the information system.
4. Analyze cost information in order to plan and control operations.
5. Determine profitability and price policy.
6. Use Microsoft Office (MS) applications for completing accounting assignments.

Getting Started

During the first week of class (a short week for this class) students are expected to purchase the textbook, read over the syllabus, register at the homework/exam Connect site (see “homework section” for URL) and get familiar with course layout, assignments, and due dates. This in addition to the first week’s assignments (see below).

Regular Assignments

Assignments will be released on an ongoing basis throughout the semester. You may work ahead if an assignment is available, but this is not required. I tend to release assignments two weeks prior to their due dates. Late assignments are not accepted.

Assigned Reading

You should complete the assigned reading each week prior to attending the chapter presentation / lecture or doing the homework / quizzes / discussions.

Chapter Presentation / Lecture

A weekly PowerPoint file will be made available for each chapter and there will be a recorded lecture available to watch. See schedule below.

Homework

Students are expected to use Connect to access and submit homework assignments through the McGraw-Hill Learning Center. This code is included with the textbook if purchased at our campus bookstore. If you purchased the textbook elsewhere, you are responsible for contacting the customer service center at the McGraw Hill site to see if you can buy the code separately. You must have this code in order to do the homework and take the exams. All students must register at this site within the first few days of class.

All homework assignments are due as scheduled on the Connect site. There will be twelve homework assignments worth 10 points each (120 points total). Use the "check your work" feature to see if you've done the problems correctly. You also have multiple attempts to complete each assignment and question correctly. All homework is due Sunday by 11:59 PST (midnight) of the week assigned.

Once the homework deadline has passed, students will be able to view their homework and detailed answers/corrections will be provided.

SmartBook Assignments - Ungraded

There will be a SmartBook assignment in McGraw-Hill Connect for each chapter. These assignments will help you zone in on where you understand the material, and where you need to do some extra studying. These are optional and available for extra studying and as needed.

Quizzes

There will be quizzes on each chapter. These will consist of various numbers of questions. Each quiz is worth 10 points. See Connect site for due dates. You can only take the quiz one time, and once you start to take it, you must finish it within the time allotted. Quizzes are open book. Once the quiz period closes (due date passes), the answers will be released. Quizzes are due on Sunday of the assigned week at 11:59pm.

Class Participation

During the semester class participation points can be earned by doing the following:

Weekly Discussions (60 pts max, 5 points per assigned week).

Your participation is important to the success of the course. I want to hear your opinions. Students should be posting to the chapter discussion forum for each chapter every week by the due date of Friday of the assigned week at 11:59pm. Take the time to post at least one question and/or 2-3 comments/answers regarding the post by other students for each chapter each assigned week (**minimum of 250 words total posted by each student**).

You must post this during the time we are covering each specific chapter not after we have moved to the next chapter. This forum called "discussion" includes any homework discussion or questions you may have for other students. If you have a question for the professor, please email me or come to office hours.

Examinations

The exams will consist of various questions. There will be a variable number of questions on each exam and students will be allowed three hours (180 consecutive minutes) to complete the exams. Once you have opened the exam, you must continue as you cannot stop and save your work and come back later to complete it. There will be four exams – one every three chapters – worth 75 points each. All exams are used in the calculation of your grade. Questions require calculations, judgments, interpretations, analysis, and in-depth understanding of the course concepts and applications. Exams are very challenging! You should make a detailed resource sheet from each chapter and plan to take the tests without the use of your textbook, as I find students who rely on this approach run out of time on the examinations. If you miss a test, you will be given a zero on this exam. No makeup exams. Please watch the schedule carefully and plan accordingly. The exams are open for a few days to allow for greater flexibility, but once you start the test you must continue to finish it within the time allowed. Exams will be activated and available only on the dates listed in Connect. Please schedule your time accordingly. Once the exam period closes, answers will be available for your viewing. Also, you **MUST** hit the submit button before the time expires as the program is not set up to automatically submit your assignments. Late exam submissions will not be accepted.

Examination Schedule

(Exam closes at 11:59pm on the last date listed)

Exam #1 (Ch 1-3) 2/19/23

Exam #2 (Ch 4-6) 3/19/23

Exam #3 (Ch 7-9) 4/23/23

Exam #4 (Ch 10, 11, 16) 5/19/23

All exams are used to calculate final grade

Grade Determination

Exams: 300 points total

Homework: 120 points total

Quizzes: 120 points total

Class Participation: 60 points total

Total Points = 600

Grading Scale:

Standard grade system used to determine final grades. 90% or higher of total possible class points= A, 80% or higher = B, etc. etc.

*No extra credit available unless added by the instructor (and it will be added:)

*Students are responsible for dropping themselves from the course if they chose not to continue

Summary Schedule of Weekly Assignments

See Canvas/Connect for More Details and Most Current Schedule

**subject to modification as required during the semester*

Week	Week Ending	Read Chapter / Watch Lecture / Homework / Quiz	Discussion	Exams
1	22-Jan (short week)	Extra Credit	Intros	
2	29-Jan	1	Discuss Ch 1	
3	5-Feb	2	Discuss Ch 2	
4	12-Feb	3	Discuss Ch 3	
5	19-Feb	TEST		Ch 1-3
6	26-Feb	4	Discuss Ch 4	
7	5-Mar	5	Discuss Ch 5	
8	12-Mar	6	Discuss Ch 6	
9	19-Mar	TEST		Ch 4-6
10	26-Mar	Spring Break		
11	2-Apr	7	Discuss Ch 7	
12	9-Apr	8	Discuss Ch 8	
13	16-Apr	9	Discuss Ch 9	
14	23-Apr	TEST		Ch 7-9
15	30-Apr	10	Discuss Ch 10	
16	7-May	11	Discuss Ch 11	
17	14-May	16	Discuss Ch 16	
18	19-May	TEST		Ch 10,11,16

**DISCUSSION POSTS ARE DUE BY FRIDAY OF EACH WEEK AT MIDNIGHT
(11:59pm)**

**HOMEWORK AND QUIZZES ARE DUE BY SUNDAY OF EACH WEEK AT
MIDNIGHT (11:59pm)**

Most of all, if at any time you think there is something more that I can do to help you, please don't hesitate to ask. I want you to enjoy the course and maybe even have a little fun. Please do the best you can and learn as much as you can as we work to understand the importance of accounting in our society.