

VALENCIA COMMUNITY COLLEGE
Introduction to Cost Accounting
ACG 2360-FUNDAMENTALS OF COST ACCOUNTING
Fall Session 2008 Credit Hours= 3 Hours
(Subject to Change)

PREREQUISITE: ACG 2021-Introduction to Financial Accounting and
ACG 2071-Introduction to Managerial Accounting and the following:

1. Mathematics skills equivalent to high school algebra
2. Reading skills at the level required for Cost Accounting content
3. Ability to follow directions

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COURSE DESCRIPTION: Accounting principles and procedures used in analysis and control of cost for manufacturing and service businesses. Topics include preparation of statements and schedules, analysis of costs, selling, general and administrative expenses, and variances.

METHOD OF INSTRUCTION: The instructional techniques used will include a combination of groups and paired individuals, lecture, problem solving, visual media, class discussion and homework discussion. The student should strive to develop an attitude for intentional learning.

REQUIRED MATERIALS: Textbook-Fundamentals of Cost Accounting , 2nd Edition, Irwin-McGraw-Hill, New York,NY, copyright 2008. Homework Manager Online Coursework.

OPTIONAL: Working Papers to accompany Fundamentals of Cost Accounting , 2nd Edition and Study Guide to accompany the textbook.

COVERAGE: This course will cover most of the chapters from your text. The homework assignments will be announced in class and will indicate specific chapter coverage.

ATTENDANCE: Attendance and class participation are mandatory, Students are expected to arrive on time and remain for the entire class period. You are to attend only the class in which you are enrolled. Any student missing class, for any reason, is responsible for obtaining notes from a classmate regarding material covered in class discussion, changes in problem assignments, exam dates, etc.

ACADEMIC HONESTY: VCC Policy will be followed with the determination of circumstances and penalty under the authority of the instructor.

STUDENT CONDUCT: Violation of the student code of classroom conduct shall constitute grounds for student disciplinary action as provided in policy 6HX28:10-04.

TESTS: In addition to the assigned chapters in the textbook, the tests will cover information given in the discussions, lectures, and active learning sessions.

GRADING POINT STRUCTURE: Points for the course will be allocated in the following manner:

1. Two (2) scheduled tests (150 points each) (The lowest progress test score will be raised to equal the Final Exam score, if the Final Exam score is higher.)	300 points
2. Final Exam	150 points
3. Written homework and assignments (2)	100 points
4. Classroom cooperative team activities, class participation and attendance	150 points
5. Quizzes (4)	200 points
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Total Points Possible	900 pts.

GRADING SCALE: A= 90 to 100% of 900pts; B= 80 to 89% of 900pts; C= 70 to 79% of 900pts;
D= 60 to 69% of 900pts; F= 59% and below of 900pts

GRADING/CLASS POLICIES: No make-ups are given for exams or quizzes. If a student is absent for a scheduled progress test or quiz, a zero (0) will be received for that test or quiz. Extenuating circumstances must be verified and substantiated in writing. Quizzes and homework cannot be made up under any circumstance.

WRITTEN HOMEWORK ASSIGNMENTS: Written homework will be evaluated and graded by asking questions in class, by homework quizzes, or review by the professor. Homework will not be turned in unless requested by the professor. Homework may include questions, exercises, problems or assigned project, or all of these items. The chapter text material should be read and studied before the scheduled discussion on that material in class. We may review some homework items during the class session. Do not count on going over each exercise, problem or case. Sometimes homework will be reviewed in small groups, paired individuals, or with the entire class as a group and sometimes it will only be collected and not reviewed in class.

CLASS PERFORMANCE: The student is expected to read the appropriate material from the textbook. Homework is to be completed in pencil and your name and section number will be included on every page.

WITHDRAWAL: The **WITHDRAWAL DEADLINE** for withdrawal without grade penalty is Friday November 2, 2008 for the Fall Session 2008. You may withdraw from the course on or before this date and receive a "W". After the withdrawal deadline, if you withdraw or are withdrawn by your professor, a withdrawal grade will be assigned: "WP" (Withdrawn Passing) or "WF" (Withdrawn Failing). If you fail to take the Final Examination and have not previously withdrawn from the course, the professor will assign a "F" grade. The student is responsible to process the withdrawal form in the registrar's office. Do not depend on your professor doing it for you.

"Students with disabilities who qualify for academic accommodations must provide a letter from the Office for Students with Disabilities (OSD) and discuss specific needs with the professor, preferably during the first two weeks of class. The Office for Students with Disabilities determines accommodations based on appropriate documentation of disabilities (West Campus SSB 102, ext. 1523)."