

**SEATTLE UNIVERSITY  
COST ACCOUNTING  
WINTER QUARTER 2020 SYLLABUS**

<b>Course information:</b>	<b>Instructor information:</b>
Course code: ACCT 3300-01	Instructor: Prof. Valentina L. Zamora
Class location: PIGT 200	Email: Via Canvas; <a href="mailto:zamorava@seattleu.edu">zamorava@seattleu.edu</a>
Class sessions: MW, 3:40 p.m. – 5:45 p.m.	Office: PIGT 414
First session: Monday, January 6, 2020	Office hours: MWF 1 – 2 p.m. & by appointment
Last session: Monday, March 16, 2020	Phone: 206-296-5703
Final exam: Wednesday, March 18, 4–5:50 p.m.	Tutor office: PIGT 515B, M – F, 9 a.m. – 6 p.m.

**Course Description/Rationale:** How is cost accounting used by managers to help achieve the maximum value for their organizations? This intermediate course is designed to help you **actively develop the ability to measure, analyze, and explain the effects of management decisions on the value of the organization.** This includes determining costs in service and manufacturing environments, using job order and process cost systems to measure standard costs, and to evaluate methods of cost control. “As providers of information (accountants) or as the users of information (managers), we have to understand how accounting information can and will be used to increase value. We can then come back to questions about how to design accounting systems that accomplish this goal.” (Lanen, Anderson, and Maher. 2017).

**Prerequisite:** ACCT2310 – Managerial Accounting). This course relies heavily on your working knowledge of introduced concepts, tools, and techniques including (but not limited to): cost classifications (e.g., product vs. period costs, direct vs. indirect costs, etc.), cost behaviors (e.g., fixed, variable, mixed costs, etc., product costing (e.g., job-order vs. ABC), cost estimation (e.g., high-low method, regression, etc.), budgeting (e.g., master vs. flexible), standard costing, and variance analysis. **Hence, review what feels “rusty.”**

**Learning Outcomes:** On successful completion (i.e., by passing this course), you will be able to:<sup>1</sup>

1. Analyze unstructured management decision problems in a variety of organizational contexts.
2. Apply cost accounting tools and techniques to a variety of management decision contexts involving cost management systems and management control systems.
3. Evaluate the effects of management decisions on the value of the organization economically and beyond.

**Learning Approach:** Three anchors will characterize our shared responsibilities for learning in this course:

1. **Rigorous** – we will apply managerial accounting tools and techniques to various decision contexts in class using individual, pair, and small group activities, cases, and tests to reinforce your learning outside of class;
2. **Relevant** – we will engage in sense-making using a managerial accounting lens to give new meaning to your past/concurrent courses and experiences, real world events, and organizations of interest; and
3. **Reflective** – we will enhance your learning by asking **what, so what, and now what** to develop new insights.

To operationalize this approach, you should come prepared to ask or answer questions from your work in and outside of class; discuss related issues, other points of view, or even opposing ideas. If you find that you haven’t managed to complete what’s expected per the Canvas class schedule, you will likely find that particular class frustrating, since we will build on and apply the coursework each time (including troubleshooting the issues you found most perplexing), but class will not involve regurgitating the textbook or Canvas content.

**It is my responsibility to present you opportunities to succeed.  
It is your responsibility to take advantage of those opportunities.**

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<sup>1</sup> This course partially fulfills the following Undergraduate Business Foundation Learning Objective: Demonstrate understanding of the body of knowledge encompassed by the UG Business Foundation courses; and the Undergraduate Accounting Major program Learning Objective: (2) Propose alternatives in a managerial decision context using cost analysis to support your reasoning; and (5) Weigh the ethical, stakeholder, and stewardship implications of an accounting decision.

## Learning Resources and Policies:

- **Bring three required materials to every class session:**
  1. Fundamentals of Cost Accounting, 5e by Lanen, Anderson, and Maher. New York: McGraw-Hill, 2017, ISBN-13: 978-1259565403, ISBN-10: 1259565408, hardcover, loose leaf, or Ebook. Access to Connect is NOT required;
  2. A simple, 4-function (non-programmable) calculator; and
  3. Notes, handouts, and questions. Good note-taking skills are vital to you in your future career given you can't always expect to access technology and to be given notes.
- **Use technology on a by-announcement or by-approval basis only:** We will use: Word, Excel, Powerpoint, Studio, and Zoom. To minimize distractions and disruptions, all devices (cell phones, laptops, recorders, etc.), including mine, must be turned off during class except by prior instructor announcement or approval. If your phone accidentally goes off, I expect you to turn it off immediately, and not to respond. This is how we will respect each other's time and commitment to learning, and how we will avoid having you leave the class. Using technology to multitask and/or to record detracts from your own learning opportunity, distracts others, constrains safe and active discussions, and is discourteous to the entire class.
- **Read to ask follow-up questions about relevant current events:** Access the WSJ, FT, NYT, HBR, CFO Magazine, and Strategic Finance Magazine via the SU library (<http://www.seattleu.edu/library/>).
- **Refer to information in Canvas first:** Our site (<https://seattleu.instructure.com/courses/1589366>) contains the class schedule, topic modules, some grades, and other course materials. If you are missing any information, go to Canvas first. You are responsible for having reliable access to a computer with internet connection. Use the latest version of a browser other than Internet Explorer for full functionality.
- **Check Canvas daily for class schedule updates:** of deliverable due dates and other course expectations.
- **Email using Canvas to get a more timely response:** You are responsible for any and all messages and assignments that I send via Canvas or SU email. It is also your responsibility to maintain free space in your mailboxes so that you can receive messages with attached documents. Email subject heading should read: "ACCT3300 - XX" where "XX" is your area of concern (e.g., Cost Concepts module in Canvas). Due to the constant threat of viruses, I delete without reading any messages without a subject, or with a subject that I find suspicious. If you practice good business communication skills and use Canvas to email me, you can generally expect a response within the next business day (i.e., Mondays to Fridays, except holidays).
- **Meet with the instructor at least once during the quarter:** Drop-in during office hours, sign-up for a meeting slot in Canvas, or make an appointment. I update my availability periodically to match your needs. Use the subject heading: "ACCT3300 appointment request" and in your email and provide a few days/times in order of your preference, the length of appointment (e.g. 10-15 minutes), and the specific reason for your appointment or call request. For an effective and efficient meeting, prepare a summary of **what** you want to discuss, why it matters (i.e., **so what**), and 2-3 courses of action we'll troubleshoot (i.e., **now what**).
- **Form a study team and agree on a teamwork system with 2 classmates by the first week:** Your classmates are a valuable resource as they have access to the course materials. Prior students and peers in other sections do not. You will be working with your classmates in and outside of class, so it is to your mutual benefit to get to know each other. Expect to support each other as this is the way in the real world.
- **Schedule tutoring:** The Department of Accounting maintains tutors for accounting courses. Tutors are in PIGT 515D and schedules are posted by the second week of the quarter. Tutor appointments become scarce especially before exam times so contact them in a timely fashion should you need additional help.

- **Academic Resources:**
  - Library and Learning Commons (<http://www.seattleu.edu/learningcommons/>)  
(This includes: Learning Assistance Programs, Research [Library] Services, Writing Center, Math Lab)
  - Academic Integrity Tutorial (found on Canvas and SU Online)
- **Academic Policies on Registrar website:** (<https://www.seattleu.edu/redhawk-axis/academic-policies/>)
  - Academic Integrity Policy
  - Academic Grading Grievance Policy
  - Professional Conduct Policy (only for those professional programs to which it applies)
- **Notice for students concerning Disabilities:** If you have, or think you may have, a disability (including an ‘invisible disability’ such as a learning disability, a chronic health problem, or a mental health condition) that interferes with your performance as a student in this class, you are encouraged to arrange support services and/or accommodations through Disabilities Services staff located in **Loyola 100, (206) 296-5740**. Disability-based adjustments to course expectations can be arranged only through this process.
- **Notice Regarding Religious Accommodations:** It is the policy of Seattle University to reasonably accommodate students who, due to the observance of religious holidays, expect to be absent or endure a significant hardship during certain days of their academic course or program. Please see, *Policy on Religious Accommodations for Students* (<https://www.seattleu.edu/media/policies/Policy-on-Religious-Accommodations-for-Students---FINAL.PDF>).”
- **Office of Institutional Equity:** Title IX of the Education Amendments of 1972 (Title IX) prohibits discrimination based on sex in educational programs or activities that receive Federal financial assistance. This prohibition includes sexual misconduct, which encompasses sexual harassment and sexual violence. Seattle U remains committed to providing a safe and equitable learning, living, and working environment. Seattle U offers emergency, medical, and other support resources, as well as assistance with safety and support measures, to community members who have experienced or been impacted by sexual misconduct.

Seattle U requires all faculty and staff to notify the University’s Title IX Coordinator if they become aware of any incident of sexual misconduct experienced by a student. For more information, please visit <https://www.seattleu.edu/equity/>.

If you have any questions or concerns, you may also directly contact the Title IX Coordinator in the Office of Institutional Equity (**email:** [oiie@seattleu.edu](mailto:oiie@seattleu.edu); **phone:** 206.296.2824) University Resources and Policies.

**Performance assessment:** Grades are assigned based on the following weights and approximate grading scale:

<u>Component weights:</u>	<u>Percent</u>	<u>Points</u>	<u>Grading scale</u>	<u>Letter</u>	<u>Historical frequency:</u>
Homework Modules*	20%	60	94% and higher	A	(24%)
Team cases*	20%	60	90% - 93%	A-	(26%)
Exams*	50%	150	87% - 89%	B+	(14%)
Professionalism & Participation*	10%	30	83% - 86%	B	(15%)
Total	100%	300	80% - 82%	B-	(9%)
			77% - 79%	C+	(2%)
			73% - 76%	C	(4%)
			72% and below	C- and below	(3%)

\* Rubrics are in Canvas. Limit discussion of homework, cases, and tests to instructions, requirements, and guidance. Any unacknowledged sharing or copying any (even partial) solutions with present or past students or teams violates Academic Policies and will be pursued in accordance with SU/Albers policies.

**Homework Modules (worth 20%, 60 points):** There are 8 modules in Canvas worth 10 points each. Modules are comprised of required readings, videos, practice sets, and homework, all designed to incrementally develop your working knowledge and your achievement of topic learning outcomes. Only your best 6 completed modules count. To receive any points, you must complete, by the due date, all of the sequential module parts:

1. Read the assigned textbook chapters and view the topic notes and corresponding example videos;
2. Walk-through and/or execute the practice exercises and check your responses against the key provided;
3. Complete the precap survey to set a baseline for your understanding of the topic learning objectives;
4. Preview the practice problems and end-of-chapter reviews to formulate approaches to execute in class;
5. Execute and upload the homework set, with at least one of the problems executed properly in Excel;
6. Unlocked the homework key;
7. Upload your homework corrections per the key provided; and
8. Respond to recap questions, each worth partial homework points that total to 5 points.

A missed module results in 0 points. The instructor reserves the right to check your homework submissions and corrections to adjust points as deemed necessary. There are no makeup modules.

**Team cases (worth 20%, 60 points):** There are 2 team cases worth 30 points each. Both cases count. Cases are designed to deepen hard skills including primary source research, data analysis, model application, coping with ambiguities, and creative problem-solving. Cases, instructions, requirements, and guidance will be distributed separately and in a timely fashion. The first 25 points are based on written team responses to case questions. In general, case responses are expected to demonstrate your team's ability to deliver the following:

1. Clear and full understanding of what the issues are, why the issues are important, and who are affected.
2. Analyses of alternatives are correct, complete, and with attention to practical details.
3. Explanations are clear, concise, correct, considerate, thorough, well-organized, and uses active voice.
4. Recommendations are internally logical, clearly stated, well-supported, and consistent with case facts.
5. Overall presentation meets all other case requirements as specified in the case handout.

The last 5 points are based on written individual responses to debriefing questions distributed in class on the day the case is due. Immediately thereafter, these will be randomly, anonymously peer-graded. A missed case results in 0 points for all team members. The instructor reserves the right to check your submissions and corrections to adjust points as deemed necessary. There are no makeup cases.

**Exams (worth 50%, 150 points):** One midterm and a final are worth 75 points each. Both exams count. Exams may consist of multiple choice, short problems, essays, critical thinking, technical analysis, and decision-making. Some exam questions may be drawn from CPA and/or CMA exam questions. No books, notes, or breaks allowed. There are no makeup exams.

**Professionalism and Participation [P&P] (worth 10%, 30 points):** We will maintain a learning environment that models expectations for professional conduct and personal accountability. Hence, P&P is graded as a reminder that professional courtesy and active participation are important success factors in your future career. This includes, but is not limited to, technology use, tone, timeliness, teamwork, and tenacity.

- **Technology use:** see 'Learning Resources and Policies' above regarding technology use.
- **Tone:** You develop professionalism by practicing an appropriate tone in your work and participation. Numerous research studies show that when students actively ask and answer questions, they take greater interest in the material, they clarify shared misconceptions, and they retain more information. I would like to see all of you actively participating during discussions, interactive micro-lectures, and small-group work.

At a minimum, active participation requires regular and attentive class attendance. I will not take formal attendance, but if you are regularly absent or if you regularly appear to be inattentive in class, it will concern me so I will contact you. If attendance or attentiveness becomes a continuing problem, then please note: research studies indicate that this will negatively affect your grade. Points are earned at random as follows:

- 3 meaningful contributions to class by connecting comments, asking questions, or offering explanations
- 2 demonstrates attentiveness and preparedness through clarifying questions, answers, and comments.
- 1 uses language that is appropriate for the classroom and is courteous towards others in the class.
- 0 inadequate notification of absence or lateness, inattentive, discourteous and/or disruptive of others

Although necessarily subjective and finalized after finals, you are welcome to seek guidance and/or feedback as this evaluation process is similar to what you will encounter throughout your future career.

- **Timeliness:** I can only assess your in-class participation if you are in class. If you expect to be late or absent, email me via Canvas as soon as possible, so I can pass on your apologies at the beginning of class. Include in your email your plan to deliver what's expected per the class schedule. If you are unable to complete course requirements because of extenuating circumstances, please notify me in a timely fashion and provide relevant supporting documentation (e.g., doctor's note). Please note that another class event, an interview, and travel to/from interviews and/or vacations are not acceptable reasons to miss deadlines.
- **Teamwork:** You are required to complete at least one team case contribution self-assessment as follows:
  1. Contributed positively to team discussions;
  2. Assumed and executed a fair share of the work;
  3. Provided timely and quality work;
  4. Worked well (e.g., with enthusiasm, creativity, adaptability, positive attitude, etc.); and
  5. Helped others to learn and/or assumed a leadership role.

Again, although necessarily subjective, you are welcome to seek periodic guidance and/or feedback as your ability to work in teams is a highly-valued professional skill regardless of your future career choices.
- **Tenacity:** You can expect to devote an average of 2 hours outside of class to the subject matter (readings, viewings, and preparation, as well as substantive assignments and team cases) for every hour in class. As this is a 5-credit class, you can reasonably expect an average of 10 hours of coursework each week outside of class. I have tried to ensure that the workload is evenly distributed throughout the course, but if you find you have less than normal amount of work one week, I suggest you prepare ahead for future classes.

This course makes rigorous demands on your verbal and quantitative skills. It requires you to assimilate material, understand it in some depth and then apply it to various decision contexts. It should therefore not be undertaken casually. It also tends to be cumulative - if you fall behind or feel challenged by material early in the course, it becomes more difficult to catch up later in the course. So seek guidance in a timely fashion, take advantage of all opportunities to learn and grow, and practice these elements of success:

**Keep current   •   Discern how you learn   •   Finish strong**