

ACCT3300-01 Cost Accounting

SYLLABUS AND SCHEDULE | Spring Quarter 2022

Student-Centered Approach to Learning

It is my responsibility to present you opportunities to succeed.

It is your responsibility to take advantage of those opportunities.

With these in mind, we will all adopt a learning approach to help balance your agency, accountability, and agility. We are all still in the midst of health, social, economic, and personal changes and challenges. So, let's operate from a place of compassion, gratitude, and understanding that we can reasonably count on each other to:

Discern how you learn. While there's no 'one right' way to learn, you should exercise your agency in choosing how you will show up for yourself and your peers to form a robust learning environment - one that fosters intellectual nourishment, leverages our social connections, and prioritizes mutual support - by maintaining a [growth mindset](#). We will continue what works, improve what we can change, and discontinue what's antithetic to our main learning objectives.

Keep current together. While there's much to keep track of - new technologies, new teams and members, and so on - we will work alongside one another and keep each other accountable, so that we will hit our steady, collective stride. While you can't actually manage your time, you can [manage your choices](#).

Finish strong. We will protect each other's integrity throughout and meet our high personal standards, while also being kind to ourselves and to each other. We will welcome opportunities to formatively falter. We will remain agile and adjust to the situation by communicating early and clearly, share resources only as specified in this syllabus, the instructor, or the Academic Integrity Policy, and check-in routinely with a view to you [positively progressing](#) in this course.

Course Description and Rationale

How is cost accounting information prepared and used to help an organization maximize its value to shareholders and stakeholders? This intermediate course is designed to help you actively develop the ability to prepare and use cost accounting information with a view to **(a) informing short-term decisions to maximize profitability; (b) planning for healthy cash flows; and (c) stewarding the long-term success and sustainability of an organization.** "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. 2020). Accordingly, communicating in and understanding the language of cost accounting is essential for you to contribute organizational value as a financial professional.

Course Information

Course code: ACCT3300-01
Number of credits: 5
Course format: In-person, ADMN 306
Class times: T/Th 3:45 – 5:50 p.m.
First session: Tuesday, Mar. 29
Final exam: Thursday, Jun. 9

Instructor Information

Instructor: [Dr. Valentina Zamora](#)
Canvas site: [ACCT 3300 01 22 SQ](#)
Email: zamorava@seattleu.edu
Phone: 206-296-5703
In-person, in PIGT 414: T/Th 2:30 – 3:30 p.m.
Virtually, in Zoom: Select slots in [Bookings](#)

Office Hours for Students

In-person or virtually: To meet in-person, drop-in on the days and times listed above. These meetings are a chance for us to meet one-on-one or in small groups to discuss the course, your learning, your future plans, or just to check in. My weekly availability will change as I anticipate your needs change. To meet virtually, select one 10-minute (or two back-to-back slots) as you need using the Bookings link provided above. Once you've booked a virtual meeting, you'll receive an email confirmation with the Zoom meeting ID to join. I've set up a waiting room to ensure you receive my full attention during your time slot – and to maintain your privacy.

Contact and Response Times

Use SU email to get a timely response: Your email subject heading should read “ACCT3300 - XX” where “XX” is the area of concern (e.g., questions about course materials, discussion and documentation of extenuating circumstances, advanced requests related to class sessions or assignments, etc.). 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 SU email to contact me, you can generally expect a response within the next business day (i.e., Mondays to Fridays, except holidays). You are responsible for any and all messages and announcements that I send. It is also your responsibility to maintain free space in your mailboxes so that you can receive messages with attached documents.

Course Learning Objectives

On successful completion of this course (i.e., by *passing* this course), you will be able to:

1. Measure, analyze, and explain various costs and their impact on an organization's value;
2. Apply the concepts, tools, and techniques of cost management systems to various business situations; and
3. Evaluate the design of management control systems in a variety of organizational contexts.

Albers Undergraduate and Accounting Program Learning Outcomes

1. Demonstrate understanding of the body of knowledge encompassed by the Undergraduate Business Foundations courses (Albers Undergraduate Program);
2. Propose alternatives in a managerial decision context using cost analysis to support your reasoning (Accounting Program); and
3. Weigh the ethical, stakeholder, and stewardship implications of an accounting decision (Accounting Program).

Assignments and Grading

ASSIGNMENTS	LEARNING OBJECTIVES	POINTS	WEIGHT	DUE DATES
Adaptive Readings	1, 2, and 3	40	10%	Mondays, 11:59 p.m. PT
Homework Sets	1, 2, and 3	80	20%	Wednesdays, 11:59 p.m. PT
Team Cases	1, 2, and 3	120	30%	May 2 and June 6
Quizzes	1, 2, and 3	80	20%	Sundays, 11:59 p.m. PT
Exams	<u>1, 2, and 3</u>	<u>80</u>	<u>20%</u>	May 8 and June 9
Totals		400	100.0%	

Note 1: Limit discussion of all assignment types to instructions, requirements, and guidance. Unacknowledged sharing, copying, or using any (even partial) solutions with present or past students or teams is prohibited and will be addressed based on the Academic Integrity Policy.

Note 2: Protect your integrity. Submit only your own work, refrain from using any outside sources or people to help you, refrain from allowing another person to share, copy, or use any of your work, and turning off and keeping out of view all electronic devices, including cell phones.

Note 3: Recovery points are possible for insightful contributions after assignment due dates.

Assignment Descriptions

Adaptive Readings. Eight adaptive readings worth five points each check your comprehension and metacognition. Each is online, untimed, open resources, and allows for one, penalty-free revision by the due date. Take extra notes on the micro-lectures to set yourself up for success.

Homework Sets. Eight homework sets worth ten points each reinforce concepts and skills. Each is online, untimed, open resources, and allows for one penalty-free correction by June 6.

Team Cases. Two team cases worth sixty points each reify and integrate your learning across modules. Fifty points are based on your team's final work product. Five points are based on teamwork evaluations, and five points are based on in-class instructor and peer team evaluations.

Quizzes. Eight quizzes worth ten points each test your competency level. Each is online, timed, locked browsers, closed resources, open blank Excel and calculator, and allows for a second, full attempt with a 10% score penalty. There is a 10% late penalty per day after the due date.

Exams. Two exams are worth forty points each. Exams are online, timed, locked browsers, closed resources, open blank Excel and calculator, and allow for one attempt only. The midterm is based on the first four modules only. The final is based on the last four modules only.

Letter grade, Grading scale, and Historical frequency

A [Superior]	100-94%	10%	B-	82-80%	8%
A-	93-90%	36%	C+	79-77%	3%
B+ [Average]	89-87%	19%	C [Adequate]	76-73%	3%
B [Good]	86-83%	18%	C- and below	72% and below	3%

Grading Procedures and Policies

ACTIVE PARTICIPATION AND WORKLOAD EXPECTATIONS

You develop professionalism by practicing an appropriate tone in your work and participation. 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.

You are expected to actively participate in all sessions. Given ongoing circumstances this term, there is no attendance grade in this course. Rather, insightful contributions to learning activities, collaborations, and team case debriefs serve as recovery point opportunities. Flexibility is key, and my primary goal is to enable you to focus on your learning without worrying about attendance if, for example, a family member is unwell and needs your support.

In any course, the total “structured time” of coursework is comprised of class sessions and out-of-class work. You can expect to devote an average of three hours of structured time of coursework for every course credit. **As this is a 5-credit class, you can reasonably expect a weekly average of 15 hours of total structured time for coursework. Two 2-hours class sessions per week thus leaves about 11 hours of additional out-of-class work for reading, note-taking, reviewing, assignments, team meetings, etc.** I have spread the workload thoughtfully for the course, but if you find you have less than normal amount of work one week, you can prepare ahead for future sessions.

This course makes rigorous demands on your critical thinking, analytical, and communication skills. It requires you to assimilate material, understand it in some depth and then apply it to various 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. Seek guidance in a timely fashion and take on all opportunities to learn and grow.

ASSIGNMENT DEADLINES AND EXTENSIONS

It would greatly help the learning process if you are able to submit your assignments by the stated due dates. However, these are not normal times! If you find that you are unable to complete an assignment on time, *please communicate with me in advance*. I'll do my best to be flexible; for that to happen, we need to keep in dialogue so that I may know how to support you.

To help keep yourself on track, I strongly encourage you to plan ahead: Use the course schedule to see when assignments are due, and to setup calendar reminders. Block out routine times in your calendar now for when you'll work on assignments for this course. Give yourself more time than you normally would; we all know it's a bumpy time outside the course!

An agreement to receive an Incomplete (I) grade may be negotiated if your circumstances do not allow you to finish the course on time. The Incomplete Grades Policy of the university is available on the Office of the Registrar web site: <https://www.seattleu.edu/redhawk-axis/academic-policies/>

Course modality, Canvas organization, and Workflow schedule

I'm excited to be teaching in-person again. You should expect that instructional methods will be experimental and evolving as we deal with current and potentially changing norms and policies.

The course format is in-person, flipped classes on Tuesdays and Thursdays. 'Flipped' means that you will complete pre-work assignments before each class session so that you can actively contribute during class. To help keep you on track and accountable, there are Monday, Wednesday, Friday, and Sunday due dates that serve as milestones. In general, you will review one chapter (from managerial accounting) and we will introduce another chapter each week, so our Canvas site is organized as one module per week. Use the workflow schedule to help you plan individually, as part of a team, and for the term.

There are five workflow parts in each module designed to help you sequentially 'level-up,' as consistent with the [Ignatian Pedagogical Approach of Context-Experience-Reflection-Action-Evaluation](#). Complete Part 1 (the micro-lectures and adaptive reading) by Monday, so that you can begin practicing new concepts and competencies in Part 2 (class activities on Tuesday). Complete Part 3 (the homework set) on Wednesday, so that you can strengthen weak spots and collaborate effectively in Part 4 (class activities on Thursday). If necessary, correct your homework by Friday, so that you can set yourself up for success in Part 5 (the quiz) due on Sunday. This cycle repeats weekly.

The assignments in this course build on one another, so the feedback process is an important part of your learning. My plan is therefore to return your assignments as soon as possible after you have submitted them. Faster feedback means you're more likely to remember what you submitted and can more easily incorporate the feedback for the next assignment.

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

1. **Resonant** – we will anchor, conceive, discover, and micro-drill cost accounting concepts, tools, and techniques using preparatory, active learning activities in Canvas, and then supporting and reinforcing your learning during class sessions and office hours.
2. **Relevant** – we will engage in sense-making using a cost accounting lens to make new connections 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 Canvas and in all class sessions; 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 class schedule, you will likely find that particular class session frustrating, since we will build on and apply the coursework each time (including troubleshooting the issues you found most perplexing), and class sessions will not involve regurgitating the textbook or Canvas content.

Required Materials and Technology

CONNECT Online Access Card to: Lanen, Anderson, and Maher's Fundamentals of Cost Accounting, 6th edition. In order of most cost-effective, purchase: (a) [directly through Canvas](#); (b) from the [publisher](#) (scroll down and click on the DIGITAL tab); or (c) from the [SU Bookstore](#). What you MUST DO is thoughtfully and thoroughly complete the assignments weekly. What you MAY CHOOSE IS HOW to complete assignments in the order and pace that aligns with your [varying attention types](#), rather than in the order given. Troubleshoot access issues [online](#) or call **1-800-331-5094**. Prepare your own notes, handouts, and questions. Good note-taking skills are vital to your career given you can't always expect to access technology and to be given notes.

CONNECT gives you required access to the assignments and assessments and have unique features to facilitate your learning. First, the [SmartBook](#) feature facilitates adaptive reading, which means that you will get timely feedback on your knowledge acquisition from reading, so you can identify areas to improve, and [review for tests effectively and efficiently](#). Second, the browser lockdown feature helps protect your integrity, and hence, the validity of the assessment environment wherein you will demonstrate your achievement of the course learning objectives. What you MUST DO is consistently and persistently maximize the knowledge opportunities in Connect. What you MAY CHOOSE IS HOW to complete the assignments in a habitual manner that aligns with your underlying preferences for [routine and rewards](#).

Device, browser, and bandwidth: Computer (laptop or desktop) with reasonably reliable internet connection, and the [Chrome browser with Proctorio extension](#). To minimize distractions and disruptions during sessions, turn off all other devices (cell phones, recorders, etc.) if you can, and silence them if you must. Make sure that your laptop is sufficiently charged. 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 session. Multitasking detracts from your own learning opportunity, distracts others, constrains safe and active discussions, and is discourteous to all.

Learning management system for group collaborations and in-class activities: Canvas. What you MUST DO is diligently use this system to conduct your peer-shareable work. Here's the [communication approach to make your work shareable](#). What you MAY CHOOSE IS HOW to organize your work to maximize shareability. Links to shared files in OneDrive, Google Drive, etc. are unacceptable. Troubleshoot access issues [online](#) or call **1-844-668-0893**.

Business applications: Office 365 and Tableau. What you MUST DO is use these applications and its features (e.g., Excel cell-referencing) so that your work is readily transmittable, readable, and instructive for others. What you MAY CHOOSE IS HOW to format your work (e.g., Excel worksheets) to maximize readability. Set up your [free access to Office 365 via SU](#), and free student access to [Tableau](#). Apple devices may not work, but a bandwidth-intensive alternative is to [access Office 365 and Tableau via the SU Virtual Desktop](#).

Calculator: A simple one will suffice. You do not need a financial calculator (e.g., Ti-84 plus).

Course Resources and References

My goal is to create a learning environment in which you can be successful and feel supported. I will work hard to create and improve the learning environment throughout the term based on my own observations of the course and your feedback on what would help you learn more. In return, I ask and encourage you to make the most of this learning opportunity.

You may find that some of your previously successful strategies in face-to-face settings are less suited to this 'flipped' course format. Developing new strategies will help your learning greatly.

I encourage you to explore the resources below and to work on the assumption that you'll always be developing some new strategies that will help you become a more flexible learner. I am keen to support you in that growth, and plan to build in opportunities for us all to share new strategies with one another either in scheduled class time or via Canvas.

Your fully-charged laptop. In order to spread out and maximize the use of space in our classroom, many of the materials we use will be on Canvas, so please bring your laptop to every class. If you don't have access to a laptop, you can [borrow a Chromebook from the Library](#) – see “Academic resources” below. Moreover, research shows that your learning is greatest when you are actively involved in making sense of new concepts (“constructing knowledge”) and when you do this in community with other students. We will use this approach, so you can expect to:

- engage in plenty of classroom activities to build on the preparation materials you have completed for each class
- work in small groups on weekly assignments and for those groups to change on occasion
- ask your instructor for clarifications, rather than expect lectures.

Your classmates. Your classmates are a valuable resource as they have access to the course materials. Past students do not. You will be working with your classmates during and outside our class sessions, so it is to your mutual benefit to get to know each other and [setup systems for a high-functioning team](#). Expect to support each other as this is the way in the real world.

Your managerial accounting materials: ACCT 2310 – Managerial Accounting – is a prerequisite for this course. Hence, you must **review and practice problems to the extent you feel “rusty,”** especially cost concepts (cost classification/behavior, etc.), CFIS (Contribution Format Income Statement), CVP analysis (Cost-Volume-Profit relationships), Relevant cost analysis, cost flows (COGM, COGS, I/S), Cost allocation (actual/normal), Master/Flexible Budgeting, Job/ABC costing, and the [IMA Statement of Ethical Professional Practice](#).

Accounting tutoring services: The Accounting Department has hired lead tutors. Tutoring is free, flexible, and staffed throughout the week. I highly encourage you to contact them. Sometimes a different voice or perspective is all it takes to solidify understanding. Note the tutors will not directly give answers to problems, but they will walk you through the concepts to help you answer questions. You can [book](#) multiple, back-to-back meeting slots as necessary.

Business periodicals and journals: Access the [WSJ](#), [FT](#), [NYT](#), [HBR](#), [CFO](#), and [The Economist](#) via the [SU library](#). Start with the [research introduction page](#) and contact the Business Research Librarian from there. Also, subscribe or follow relevant media such as the [IMA](#) and the ones from the following professional service providers: [Deloitte](#), [KPMG](#), [EY](#), and [PwC](#).

University Resources to support your learning

ACADEMIC INTEGRITY TUTORIAL

The integrity of your degree is important, and as such, academic dishonesty in any form will not be tolerated. Academic dishonesty is a serious offense against the academic community and will be addressed based on the Academic Integrity Policy. To protect your integrity, take the Academic Integrity Tutorial: <https://www.seattleu.edu/academic-integrity/resources-for-students/>

LIBRARY AND LEARNING COMMONS

<http://www.seattleu.edu/learningcommons/>

WRITING CENTER

The Seattle University Writing Center supports SU students from all levels of writing expertise, voices, experiences, and writing practices to achieve their writing goals. We seek to provide an accessible, anti-oppressive, and collaborative space for learning and growth through one-on-one peer consultations. The peer consultants are also students who engage in intensive study and hands-on practice to provide thoughtful feedback and to share writing strategies.

Consultations are available at any stage of the writing process, from brainstorming, organizing, and developing rough draft to revising and editing in later drafts. The Writing Center offers appointments in various modalities: in-person and online, synchronous, and asynchronous.

Please visit <https://www.seattleu.edu/writingcenter/> to learn more about the Writing Center. You can schedule an appointment and select an available modality through

<https://seattleu.mywconline.com/>

LEARNING ASSISTANCE PROGRAMS

Learning Assistance Programs (LAP) provides peer tutoring, facilitated study groups, and learning strategy development through scheduled workshops and individual consultation sessions with a learning specialist. We offer these in various modalities (in-person, synchronous, and asynchronous), depending on university policy and LAP staff availability.

Please visit our website <https://www.seattleu.edu/learning-assistance/> or e-mail us at learningassistance@seattleu.edu for the most updated information about accessing services.

RESEARCH SERVICES

Research help is available to students at any stage in the research process. Students can schedule a virtual consultation with our team of Research Services Librarians and Student Peer Research Consultants (SPRCs) to get help finding and assessing sources, learn database search skills, and develop research topics.

To learn more, or for assistance via chat/phone/email, check out our Ask a Librarian page (<https://www.seattleu.edu/library/askalibrarian/>) or book a Virtual Consultation online (<https://www.seattleu.edu/library/consultation/>).

MATH LAB

The Math Lab offers one-on-one tutoring to students enrolled in lower division mathematics courses. Please visit our website at <https://www.seattleu.edu/scieng/math/student-resources/math-lab/> for more information.

ENGLISH-LANGUAGE LEARNING CENTER (ELLC)

The English Language Learning Center (ELLC) offers free tutoring for all SU students who are non-native speakers of English. Experienced ELLC tutors can help you improve your English language skills and better understand American culture. We can help with any type of assignment: written essays, online discussions, oral presentations, interview practice, etc. For the schedule or to book a session please visit <https://www.seattleu.edu/ellc/ellc-tutoring/>

SUPPORT FOR REMOTE LEARNING

Remember to review the online tutorial that our Center for Digital Learning and Innovation has created to support your remote learning experience:

<https://seattleu.instructure.com/courses/1563070>

Students and faculty have reported a more engaging learning experience when using video on Zoom. We know not everyone has the ability to have their camera on all the time, for a variety of reasons. If you aren't able to do so, be sure to stay connected in other ways (in chat or vocally).

BORROW A CHROMEBOOK OR AN INTERNET HOTSPOT FROM THE LIBRARY

If you are having difficulty with remote learning because your laptop is older or your internet access is patchy, the Library is currently loaning out Chromebooks and internet hotspots. You can submit a request by emailing the Library; follow the link under "Technology Lending" at: <https://libguides.seattleu.edu/technology#s-lq-box-23259286>

University policies

SUPPORT FOR STUDENTS WITH DISABILITIES

Seattle University values diverse types of learners and is committed to ensuring that each student is afforded an equal opportunity to participate in learning experiences. Disability Services (DS) works with students with disabilities to provide reasonable accommodations to support their learning experiences. Disabilities include "invisible disabilities," such as a learning disability, a chronic health problem, or a mental health condition. This could include any long-term effects of COVID, even after recovery ("long-COVID"), if a health care provider determines it is a chronic health problem.

If you have, or suspect you may have, a disability that may interfere with your performance as a student in this course and have not yet been assessed by DS, please contact DS staff at DS@seattleu.edu or (206) 296-5740. Disability-based accommodations to course expectations can be made only through this process and must be approved by DS before implemented in a course. I am committed to working with you, so please consider meeting with me to discuss the logistics of implementing any accommodations approved by DS.

NOTICE ON 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>).

ACADEMIC POLICIES ON THE REGISTRAR WEBSITE

<https://www.seattleu.edu/redhawk-axis/academic-policies/>. Be sure that you understand university academic policies posted on the Seattle University or Registrar's website, especially:

[ACADEMIC INTEGRITY POLICY](#)

[ACADEMIC GRADING GRIEVANCE POLICY](#)

HEALTH AND SAFETY PROTOCOLS

SAFE START HEALTH SCREEN

Each day before coming to campus or class, all of us – students, faculty, and staff – need to complete the [Safe Start Health Check](#) screening and should be prepared to show the screening result upon request. We are expected to stay home if we are unable to pass the health screening. If you live on campus in the residence halls and do not pass the health screening, you should stay in your room. In addition to completing the daily health screening, all of us in the SU community – students, faculty, and staff – must continuously monitor for symptoms of illness throughout the day and take appropriate steps to isolate from others if we become symptomatic.

FACE COVERINGS

We will all wear face coverings consistent with SU's [COVID-19 Face Covering Policy](#) (or as amended).

CONTACT TRACING

Please track and record the names of those individuals with whom you have been in close contact in class (including other students and faculty) in case SU Public Safety requires your assistance in contact tracing. For the purposes of contact tracing, "close contacts" are people who have been within six feet of you for 15 minutes or longer.

CHANGE IN DELIVERY OF INSTRUCTION

SU reserves the right to change the delivery of instruction for courses without prior notice due to COVID-19 or other events.