

ACCOUNTING 303
COST ACCOUNTING
Spring 1998

Text: Maher, Michael, Cost Accounting, 5th Edition

Professor: June Aono, Ph.D.

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 Hours: MW F, 2:00 - 3:00, and other times by appointment

Last Day to Withdraw: **Tuesday, January 20, 1998**

Objective: The objective of the course is to expose the student to basic concepts of cost accounting. The course will focus on methods used to report information to decision makers internal to the firm. Topics covered include: job order costing, process costing, spoilage, variance analysis, activity-based costing, variable costing, performance evaluation, transfer pricing, capital investment decisions, and analyzing performance.

Format: This course will utilize lectures, homework, and examinations. Assigned chapters should be read before class, and assignments should be prepared to be turned in on due dates. Late assignments will not be accepted.

Examinations: Exams will include multiple choice questions, short essays, and problems.

Attendance: Attendance will contribute toward the final grade of the course only if the student is on the borderline between two grades. The student is responsible for all announcements and material covered during his/her absence.

Grades:	Homework	5	(random collection)
	Participation	5	
	Three Midterms	250	(50 pts. each)
	Final Exam	150	
	Total	360	

Grade guideline:	Above 90%	A	(Refinements will be made as necessary)
	80 - 89%	B	
	70 - 79%	C	
	60 - 69%	D	
	Below 60%	F	

Tentative Lecture and Assignment Schedule

Date	Chap.	Topic	Assignment	Exam
Jan 12	1	Introduction		
14	2	Cost Concepts and Behavior		
16	2		14, 15,	
Jan 19		HOLIDAY	HOLIDAY	
21	3	Cost system Design: Overview	23,24	
23	4	<u>job Costing</u>		
26	4		16, 17,18	
28	5	Process Costing	14, 15, 20, 21	
30	5			
Feb 2	5			
4	6	Spoilage and Management	13, 18, 21	
6		Review		
9		EXAM I		EXAM I
11	7	Allocating Costs		
13	7		23, 26, 28	
16		HOLIDAY	HOLIDAY	
18	8	Activity-Based Costing		
20	8		20, 21, 26	
23	9	Activity-Based Management		
25	9		24, 23	
27	11	<u>Variable Costing</u>		
Mar 2	11		13, 15, 17	
4		Review for exam		
6		EXAM II		EXAM II
9	13	Cost-Volume-Profit		
11	13		24, 26, 28, 35	
13	14	<u>Differential Cost Analysis</u>		
16	14		19, 23, 24, 28	
18	14			
20		Review for exam		
		SPRING BREAK	SPRING BREAK	
30		EXAM III		EXAM III
Apr 1	15	Using Differential Analysis		
3	15		14, 16, 19, 21	
6	15			
8	19	Performance Evaluation:		
10	19		17, 19, 23	
13	19		24, 28, 30	
15	19			
17	21	<u>Transfer Pricing</u>		
20	21		18,22	
22	23	Capital Investment Decisions		
24	23		14, 16, 17, 18	
27	23		20, 26, 29	
29	23			
May 1		Review		
May 7		FINAL EXAM	10:30 - 12:30	FINAL