

**ACCOUNTING 303**  
**COST ACCOUNTING**  
**Spring 1999**

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

**Professor:** June Aono, Ph.D.

**Office Information:**

<b>Room:</b>	H104
<b>Phone:</b>	739-4608
<b>E-mail:</b>	<a href="mailto:jaono@chaminade.edu">jaono@chaminade.edu</a>
<b>Hours:</b>	MW F, 2:00 - 3:00, and other times by appointment

**Last Day to Withdraw:** Tuesday, January 19, 1999

**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.

<b>Grades:</b>	<b>Homework</b>	<b>5</b>	<b>(random collection)</b>
	<b>Participation</b>	<b>5</b>	
	<b>Three Midterms</b>	<b>250</b>	<b>(50 pts. each)</b>
	<b>Final Exam</b>	<b>150</b>	
	<b>Total</b>	<b>310</b>	

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

# Tentative Lecture and Assignment Schedule

Date	Chap	Topic	Assignment	Exam
Jan 11	1	Introduction		
13	2	Cost Concepts and Behavior		
15	2		14,15,16,17,18	
Jan 18		HOLIDAY	HOLIDAY	
20	3	Cost system Design: Overview	23,24	
22	4	Job Costing		
25	4		16, 17, 18	
27	5	Process Costing		
29	5		14, 15, 20, 22, 23	
Feb 1	5			
3	6	Spoilage and Management	13, 17, 18, 21	
5		Review		
8		EXAM I		EXAM I
10	7	Allocating Costs		
12	7		23, 26, 28	
15		HOLIDAY	HOLIDAY	
17	8	Activity-Based Costing		
19	8		20 (use \$5/DLH), 21, 26	
22	11	Variable Costing		
24	11		20,23	
26	12	Cost Estimation		
Mar 1	12			
3		Review for exam		
5		EXAM II		EXAM II
8	13	Cost-Volume-Profit		
10	13		24, 26, 28, 35	
12	14	Differential Cost Analysis		
15	14		19, 23, 24, 28	
17	14			
19		Review for exam		
		SPRING BREAK	SPRING BREAK	
29		EXAM III		EXAM III
31	18	Flexible Budgeting		
Apr 2		HOLIDAY		
5	18		18, 19, 20, 36	
7	18			
9*				
12	19	Performance Evaluation:	17, 19, 23	
14	19		24, 28, 30	
16*				
19	21	Transfer Pricing		
21	21		18,22	
23	23	Capital Investment Decisions		
26	23		14, 15, 16, 17, 18	
28	23		20, 26, 29	
30*		Review		
May 6		FINAL EXAM	10:30 - 12:30	FINAL