

BU 313
COST ACCOUNTING
Spring 2000

SD'00
PM

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

Professor: June Aono, Ph.D.

Office Information: Room: H106
Phone: 739-4608
E-mail: jaono@chaminade.edu
Hours: T, Th 12:30-2:00, and other times by appointment

Last Day to Withdraw: April 10, 2000

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	<u>150</u>	
Total	310	

Grade guideline:

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

Tentative Lecture and Assignment Schedule

Date	Chap	Topic	Assignment	Exam
Jan 19	1	Introduction		
21	2	Cost Concepts and Behavior	14, 15, 16, 17, 18	
24	2			
26	3	Cost system Design: Overview	23,24	
28	4	Job Costing	15, 16, 17, 18	
31	4			
Feb 2	5	Process Costing		
4	5		14, 15, 20, 22, 23	
Feb 7		Review		
9		Catch up		
11		EXAM I		EXAM 1
14	6	Spoilage and Management	13, 17, 18, 21	
16	7	Allocating Costs		
18	7		23, 26, 28	
21		HOLIDAY	President's Day	
23	8	Activity-Based Costing		
25	8		20 (use \$5/DLH), 21, 26	
28	11	Variable Costing		
Mar 1	11		20, 23	
3		Review for exam		
6		EXAM II		
8	12	Cost Estimation	16, 18, 20, 22, 24	
10	12			
13	13	Cost-Volume-Profit		
15	13		24, 26, 28, 35	
17	14	Differential CA Analysis		
20	14		19, 23, 24, 28	
22		Review		
24		EXAM III		
		SPRING BREAK	SPRING BREAK	
Apr 3	18	Flexible Budgeting		
5	18		18, 19, 20, 36	
7*	*	Project		
10	18	Flexible Budgeting		
12	19	Performance Evaluation	17, 19, 23	
14*	*	Project		
17	19	Performance Evaluation:	24, 28, 30	
19	21	Transfer Pricing		
21		Holiday - Good Friday		
24	21	Transfer Pricing	18,22	
26	23	Capital Investment Decisions	14, 15, 16, 17, 18	
28*	*	Project		
May 1	23	Capital Investment Decisions	20, 26, 29, 32	
3	23			
5		Review		
May 11		FINAL EXAM	10:30 - 12:30	FINAL