

GOVERNORS STATE UNIVERSITY  
College of Business and Public Administration

COURSE TITLE: COST ACCOUNTING II  
COURSE NO.: ACCT 332~~b~~  
CLASS HOURS: 7:30 - 10:20 R  
INSTRUCTOR: DR. EUGENE BLUE  
PREREQUISITE: ACCT 331  
OFFICE HOURS: 11:30-12:30 TR; 3:30-4:30T; 6:30-7:30 R; and by appointment  
OFFICE: C3393  
PHONE NO.: (708) 534-4956  
CREDIT HOURS: THREE  
SESSION: WINTER 2000  
TARGET GROUP: ACCOUNTING MAJORS

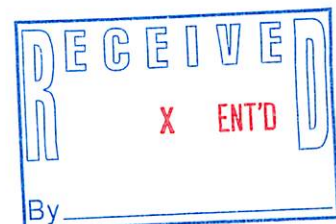


Required Textbook: Cost Accounting: A Managerial Emphasis 9th edition. Charles Horngren, George Foster and Srikant M. Datar; Prentice Hall

Required Materials: Paper, pencils, erasers, calculator

Course Description: The overall objective of this course is to describe, use and evaluate methods of cost identification, accumulation, allocation and disclosure. It considers the role of the accountant in the entity, cost accounting principles and terminology, the relationships among costs, volume and profit, product costing systems and budgeting. Topics covered include: Cost Allocation, Joint and By-Product Costing, Process Costing, Capital Budgeting, Measuring Mix and Yield, Inventory Management, Just-in-Time, and Performance Measurement.

Major Objective of the Course: Upon successful completion of the course, the student will have used cost accounting theory and procedures to solve a variety of accounting problems, exercises, and multiple choice questions at a minimum level of 60%.



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**METHOD OF INSTRUCTION**

This class is conducted using a combination of lecture, discussion and problem-solving techniques. Students are expected to solve problems using computational and written skills.

Text problems are discussed in class to the extent time allows. Class instruction is meant to complement and clarify the written text and neither should be considered a substitute for the other. All students are expected to participate in class discussions and activities. It is expected that the student will attend all classes.

It is the intention of the institution to support full participation of all students, regardless of physical ability level. Therefore, if any student needs consideration of his/her physical abilities in order to complete the course, please notify the instructor as soon as possible.

**STUDENT RESPONSIBILITY**

Problems provide the student with the opportunity to use critical thinking to solve accounting problems. All accounting courses require a large amount of work. This course is no exception. Be prepared to spend many hours mastering the material. There is no substitute for solving problems in accounting.

The assigned chapters are to be read **BEFORE** attending class so that the student can intelligently participate in the class discussion.

A schedule of class meetings and material to be covered on that date is provided. The scheduled dates of exams are also listed. Homework assignments are included in the schedule. The homework assignments are a minimum amount of work needed to familiarize the student with the material. The student should complete as many other problems as needed in order to master the learning objectives. Students are required to complete the problems listed on the assignment schedule. Do all assignments in pencil.

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**EVALUATION**

Periodic examinations will be given in order to measure the student's progress in the course. In order to receive credit for any work done, the student must show his/her computations and clearly label his/her answers. All examinations are to be done in pencil. Be neat and organized. Points may be lost for not showing your calculations, not clearly labeling your work, and not presenting the work in an orderly and logical manner.

This course will involve a paper, worth 50 points, a group project worth 50 points, and three (3) examinations. Each examination will be worth 100 points.

No makeup exams will be given. No exams can be taken late or early. Be on time for all exams as additional time cannot be added to the test period. Students may use calculators for the exams. Sharing of calculators during exams will not be permitted. Make sure you have a working calculator for all exams.

Exams will consist of multiple choice questions and short computational problems.

**GRADING**

Your final grade for the course will be based upon your total scores from the paper and examinations as follows:

GROUP	50
PAPER	50
EXAM I	100
EXAM II	100
EXAM III	<u>100</u>
TOTAL	400

**Grade Distribution:**

A	400 - 360 points	(100% - 90%)
B	359 - 320 points	( 89% - 80%)
C	319 - 280 points	( 79% - 70%)
D	279 - 240 points	( 69% - 60%)

The instructor reserves the right to change or adjust any part of this syllabus as circumstances necessitate. All changes will be announced in class.

COURSE TIMETABLE		
DAY/DATE	CHAPTER	HOMEWORK
R 1/13	11	25,29,31
R 1/20	12	22,26,28,30
R 1/27	13	16,17,29,31
R 2/3	15	23,26,30
R 2/10	<b>EXAM 1</b>	
R 2/17	17	28,31,36,39
R 2/24	18	21,22,28
R 3/9	22	17,18,19
R 3/16	23	18,19,20
R 3/23	<b>EXAM 2</b>	
R 3/30	24	26,28
R 4/6	25	27,30,31,32
R 4/13	21	16,19,27,28 <b>PRESENTATIONS</b>
R 4/20	<b>EXAM 3</b>	