Required:
Text: Horngren, Datar, & Rajan, *Cost Accounting, 14e*, (Pearson) It is available in the bookstores or directly from the publisher at [http://www.](http://www.)
Access to MyAccountingLabs for the text.

All designated assignments will be turned in electronically via D2L or using the MyAccountingLabs website for the text.

Course Description:
Managerial decision making; profit planning and control through relevant costing, return on investment and transfer pricing, determination of cost behavior patterns, analysis of variances, capital budgeting, inventory models, probabilities, statistical methods, and operations research.

Prerequisite: ACCT 331 with grade of C or better. Restrictions: Accounting majors or minors, junior standing or higher.

Course Objectives:
Upon completion of this course, you should have a basic understanding of the:
1. How to cost joint & by-products
2. How cost information can be used to direct and evaluate internal decision making
3. Cost behavior budgeting
4. Performance measurement
5. Productivity modeling

Course Requirements:
Class sessions will consist of lectures, problem solving, and discussion. The sessions will be interactive, with students providing input to the course based on prior preparation. Cost/Managerial Accounting is different in that there are not defined rules for how to accumulate and report costs. I will expect that you will be prepared to provide your opinions and be prepared to defend them, too. The workload for this course will be challenging but nothing that you will not be able to handle.

Grading:

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<tr>
<th>Component</th>
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<tr>
<td>Exam 1</td>
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<td>Exam 2</td>
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<td>Final</td>
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<td>Quizzes</td>
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<td>Homework</td>
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<td>Attendance &amp; Participation</td>
<td>5%</td>
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<td><strong>Total</strong></td>
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Exams: (75% of final grade)

Two exams and a Final will be given covering material from the assigned readings, homework, and material covered in class. The exams consist of multiple choice questions and problems. The questions will be similar to the types of questions that you would see on the BEC section of the CPA Exam. No makeup exams will be given. You must take each exam at the time assigned and failure to take either exam will result in your receiving a failing grade for the course.

Quizzes: (10% of final grade)

Quizzes will be given throughout the semester and will most generally be related to material that has already been discussed in the course, however, there may be some quizzes over assigned readings for the day. And, some of the homework assignments may be used for a quiz grade. There will be more quizzes than what will be required for the points, so you will be able to drop your lowest scores.

Homework: (10% of final grade)

1. Homework will be assigned from each chapter.
2. All homework will be turned in either through MyAccountingLab or uploaded to the dropboxes that will be available in D2L.
3. A "Pass/Fail" grade will be assigned to homework.
4. Failure to turn in homework on assigned date will result in a grade of "Fail" for that assignment.
5. Homework assignments are to be completed individually. Assistance may be obtained from the instructor, but the final work should be the student’s.
6. An acceptable solution is one from which the instructor can infer that a genuine attempt to learn the material has been made by the student.
7. Homework assignments will be covered in class as time allows and will be used to aid in your learning of the material.
8. NO LATE HOMEWORK WILL BE ACCEPTED!

Attendance & Class Participation: (5% of final grade)

- Attendance is expected at all class meetings in order to adequately learn the material. Attendance will be taken daily and absences will reduce participation points assigned by 1% per day missed. 5 absences = 0% in participation.
- All absences will be considered unexcused unless you provide written documentation to support the absence. The absence will only be considered excused due to an extreme emergency.
- You should notify instructor prior to any absence if possible. If excused, assignments may be turned in early. No late assignment is accepted!
- You will be expected to respond in class as questions are directed to you and as recitations are invited. This includes regular class discussions, in-class interrogations, and interaction with all guest lecturers.
- The atmosphere in class will be informal, but not disruptive.
- As young business professionals, you should arrive to class on time.
- You should be prepared for class each day. (Read and have work completed)
- Class is over when you are dismissed by me. Do not close books and start packing prior to being dismissed.
- A seating chart will be constructed on the second day of classes to assist in determining and recording students which participate in class.
- Clearly, you must participate in class if you are going to share your ideas with others.

Cheating:

1. A student commits the act of cheating when he/she:
   - copies another's homework or exam, or
   - allows another student to copy his/her work, or
2. Cheating will be dealt with according to the following procedure:
   - the student will be removed from the course and assigned the grade of "F", and
   - a letter will be placed in the student's permanent file in the registrar's office explaining the "F" grade, and
   - the student will be brought before the SIU Disciplinary Board charged with cheating and have immediate suspension recommended.

Disability Support:

Any student with a documented disability condition (e.g. physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations should contact me as soon as possible at the beginning of the semester. Students with special needs
should also contact Disability Support Services on campus. Their phone number is (618) 453-5738 and their website is www.siu.edu/~dss/.

Emergency Procedures:

Southern Illinois University Carbondale is committed to providing a safe and healthy environment for study and work. Because some health and safety circumstances are beyond our control, we ask that you become familiar with the SIUC Emergency Response Plan and Building Emergency Response Team (BERT) program. Emergency response information is available on posters in buildings on campus, available on the BERT’s website at www.bert.siu.edu, Department of Public Safety’s website www.dps.siu.edu (disaster drop down) and in the Emergency Response Guidelines pamphlet. Know how to respond to each type of emergency.

Instructors will provide guidance and direction to students in the classroom in the event of an emergency affecting your location. **It is important that you follow these instructions and stay with your instructor during an evacuation or sheltering emergency.** BERT will provide assistance to your instructor in evacuating the building or sheltering within the facility.

Important Dates:

Below is a listing of some of the important dates for the semester:

- Class Starts Monday, August 19, 2013
- Labor Day Holiday, Monday, September 2, 2013
- Fall Break, Saturday, October 12, through Tuesday, October 15, 2013
- Veterans Day Holiday, Monday, November 11, 2013
- Thanksgiving Vacation, Wednesday, November 27, through Sunday, December 1, 2013
- 431 Final Exam, Thursday, December 12, 2013 (10:10 AM – 12:10 PM)

Miscellaneous:

1. Your instructor reserves the right to make changes to the syllabus, if needed.
2. Students are expected to maintain a professional attitude during class. At a minimum, this requires being on time for class, paying attention to the lecture, and not gathering up books and notes until the lecture is completed.
3. All student projects, examinations, problems, and homework are the sole property of your instructor once submitted. Make yourself a copy, if desired.
4. All grades recorded in your instructor's grade book are official. The grade book is open to individual student examination and challenge.

Acknowledgement of Syllabus:

I have read and thoroughly understand the expectations described in the syllabus for ACCT567 – Fraud Examination.

Name (print)  
Signature  
Date