

Contact Information

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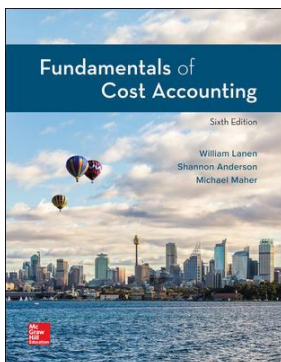
Course Description

Cost accounting has significant role in regard to how management is going to achieve current and long term objectives. Accurate accumulation and allocation of product costs impacts the organization's selling prices and margins for each product. This course, which is a continuation of BUAD 211, explores the cost systems used by manufacturers and retailers today. Additionally, this course examines how the cost information is disseminated to different levels of management as a monitoring mechanism.

Course Objectives/Learning Outcomes

- Describe the role of cost accounting in the current business environment.
- Describe how an organization utilized the balanced scorecard to be strategically competitive.
- Describe the role of life cycle target costing in strategic management.
- Define the various types of management compensation and how it affects performance.

Course Text (optional) and Connect 1-Semester Online Access Card (required)



William Lanen, Shannon Anderson, & Michael Maher
McGraw-Hill Copyright 2020, 6th Edition
ISBN13: [9781260248548](https://www.mhhe.com/costaccounting/9781260248548)

Coursework Requirements and Assessment

This course is presented via electronic Canvas. A stable connection to the Internet is required. Purchasing access to the publisher's integrated website "Connect" includes an **electronic copy** of the text; a hardcopy of the text is optional. The coursework is broken down into learning modules that include chapter text readings, on-line articles and/or videos, practicing with on-line publisher study aids and Excel templates.

Coursework is to be completed in accordance with the Course Outline. Failure to submit work in accordance with the Course Outline may result in reduced credit or no credit. Following is a description of points for each category:

Description	Blackboard Section Location	Percent
Discussion Question Posts	Discussion Board	5%
Chapter Assignments	Learning Modules	75%
Final Assessment	Learning Modules	20%
Total		100%

Discussion Board Posts

Discussion board posts include interaction with members of your class and instructor. If you have a question regarding coursework that is to be submitted, utilizing the Discussion Board to ask your question is helpful for other class members and enhances everyone's learning process.

Module Assignments

Problems and/or assignments are submitted in Canvas may be multiple choice, short answer and/or calculation-based. Certain assignments may include working with Microsoft Excel templates. While a basic knowledge of Excel is recommended, links to no-cost Excel video training videos are provided within the course. There will be 10 M/C questions worth 2 points each per chapter for you to complete, starting with Chapter 2.

Final Assessment

This Final assessment will be a selected comprehensive problem from all of the material studied over the semester. It will be worth 100 points.

The grading scale is as follows:

A	93-100	B-	80-82	D+	67-69
A-	90-92	C+	77-79	D	60-66
B+	87-89	C	73-76	F	Below 60
B	83-86	C-	70-72		

Extended Time ("ET") Policy

ETs are permitted; however, 50% of the coursework must be completed prior to the request. The student must e-mail the instructor with a copy to their advisor prior to the coursework deadline as identified above for permission to extend the course. The instructor will review the circumstance and assuming approval is granted, e-mail approval back to the student with a copy to the advisor.

Honor Code

Students must abide by the MBC Honor System for all submitted coursework.