

**BA 216: COST ACCOUNTING (CRN 32528)**  
**Linn-Benton Community College - Winter 2020**  
**Three Credits / Meets TR 1:00 – 2:20 pm / MKH-211**

**Instructor: Chris Ruderman**  
Office: MKH-114  
Phone: 541-917-4257  
Email: [rudermc@linnbenton.edu](mailto:rudermc@linnbenton.edu)

**OFFICE HOURS**  
**MW 10:30 – 11:30 am**  
**Friday after 1:30 or by appointment**

**REQUIRED TEXT, MyAccountingLab ACCESS, AND OPTIONAL MATERIALS:**

1. Required: Fundamental of Cost Accounting, by Lanen et al.; 6th edition (loose leaf) bundled w/CONNECT at the LBCC Bookstore: ISBN-13: 9781260848700 for \$216.68.
2. Required: A CONNECT access code for this text
3. Four Scantron answer sheets for the exams. Available at LBCC Bookstore for .20 cents ea.

**COURSE DESCRIPTION:** Relates theory to practical problems in analysis and control of material, labor and overhead costs in manufacturing. Emphasizes the job cost system. Prerequisites: BA 120 Professional Accounting I or BA 211 Principles of Accounting: Financial with a C or better.

**HOMEWORK:** Exercises and problems at the end of each chapter will be assigned as homework. All homework assignments will be completed via McGraw-Hill's CONNECT. The CONNECT website provides students with built in templates, tutorials, opportunities for practice, and assessment via online quizzes. **Your homework must be completed before the start of each following class, one hour before the start of class on the respective due dates set in CONNECT to receive credit. Late homework will not be accepted for credit.**

**QUIZZES AND EXAMS:** There is a required quiz following each chapter's homework. There will be 4 exams. If you find that you will have to miss an exam, please make arrangements AHEAD OF TIME to make up the exam. **If a student misses an exam and has not made prior arrangements to make it up, the exam grade will be reduced 20% (late penalty).** Exams must be made up **within one week** of the test date. After that, the student will forfeit the exam. Exceptions may be made for emergency situations.

**STUDENT-INSTRUCTOR EXPECTATIONS:**

Success in this class depends upon both of us. You and I are expected to:

- **ATTEND REGULARLY** and arrive at class on time.
- Inform each other ahead of time if we know we will be absent.
- **Prepare for class, by reading each chapter ahead of in-class presentations**
- **Print up and read the PowerPoint for each class, and bring it to class for note taking.**
- Act with respect for yourself and all others in the class.
- Laptop computers are not necessary in class, but may be used if such use is directly related to the class material.

**GRADING:** This class is graded A-F. The final course grade will be determined as follows:

<u>Component</u>		<u>Point Value</u>	<u>% Weight</u>
Participation	(20 classes x 50 pts.)	1,000 points	19.23%
4 Exams	(4 at 200 pts.)	800 points	15.38%
Homework Assign's	(16 at 100 pts. ea.)	1,600 points	30.76%
Quizzes	(16 at 100 pts. ea.)	1,600 points	30.76%
1 Comprehensive Problem	(200 points)	<u>200 points</u>	<u>3.85%</u>
<b>Total Scoring Opportunity:</b>		<b>5,200 points</b>	<b>= 100.00%</b>

Letter grades will be assigned according to the following table:

A	90 – 110% of the total possible points
B	80 – 89%
C	70 – 79%
D	60 – 69%
F	Below 60%

**Note: Students who will not be able to successfully complete this course should withdraw prior to the end of the seventh (7<sup>th</sup>) week of the term to avoid receiving a failing grade.**

**SPECIAL ACCOMMODATIONS:** You should meet with your instructor during the first week of class if:

- You have a documented disability and need accommodations,
- Your instructor needs to know medical information about you, or
- You need special arrangements in the event of an emergency.

If you have not accessed services and think you may need them, please contact Julie Hessel at the LBCC Center for Accessibility Resources at 541-917-4789; or visit them in RCH-106.

### **LBCC COMPREHENSIVE STATEMENT OF NONDISCRIMINATION**

LBCC prohibits unlawful discrimination based on race, color, religion, ethnicity, use of native language, national origin, sex, sexual orientation, marital status, disability, veteran status, age, or any other status protected under applicable federal, state, or local laws.

(for further information <http://po.linnbenton.edu/BPsandARs/> )

### **CLASS SCHEDULE & ASSIGNMENTS:**

Week 1	01/07	Course overview, Ch. 1 Introduction, assignment & quiz previews (optional) Ch. 1 assignment & quiz due 01/09 by noon.
	01/09	Ch. 2 Introduction, assignment & quiz previews (optional) Ch. 2 assignment & quiz due 01/14 by noon.
Week 2	01/14	Ch. 3 Introduction, assignment & quiz previews (optional) Ch. 3 assignment & quiz due 01/16 by noon.
	01/16	Ch. 4 Introduction, assignment & quiz previews (optional) Ch. 4 assignment & quiz due 01/21 by noon. <b>Exam 1 Study Guide</b>
Week 3	01/21	Exam 1 on Ch's. 1, 2, 3 & 4
	01/23	Ch. 5 Introduction, assignment & quiz previews (optional) Ch. 5 assignment & quiz due 01/28 by noon

### Cost Accounting Syllabus – Page 3

Week 4	01/28	Ch. 6 Introduction, assignment & quiz previews (optional) Ch. 6 assignment & quiz due 01/30 by noon
	01/30	Ch. 7 Introduction, assignment & quiz previews (optional) Ch. 7 assignment & quiz due 02/04 by noon
Week 5	02/04	Ch. 8 Introduction, assignment & quiz previews (optional) Ch. 8 assignment & quiz due 02/06 by noon <b>Exam 2 Study Guide</b>
	02/06	Exam 2 on Ch's. 5, 6, 7 & 8
Week 6	02/11	Ch. 9 Introduction, assignment & quiz previews (optional) Ch. 9 assignment & quiz due 02/13 by noon
	02/13	Ch. 10 Introduction, assignment & quiz previews (optional) Ch. 10 assignment & quiz due 02/18 by noon
Week 7	02/18	Ch. 11 Introduction, assignment & quiz previews (optional) Ch. 11 assignment & quiz due 02/20 by noon
	02/20	Ch. 12 Introduction, assignment & quiz previews (optional) Ch. 12 assignment & quiz due 02/25 by noon. <b>Exam 3 Study Guide</b>
Week 8	02/25	Exam 3 on Ch's. 9, 10, 11 & 12
	02/27	Ch. 13 Introduction, assignment & quiz previews (optional) Ch. 13 assignment & quiz due 03/03 by noon
Week 9	03/03	Ch. 14 Introduction, assignment & quiz previews (optional) Ch. 14 assignment & quiz due 03/05 by noon
	03/05	Ch. 16 Introduction, assignment & quiz previews (optional) Ch. 16 assignment & quiz due 03/10 by noon
Week 10	03/10	Ch. 18 Introduction, assignment & quiz previews (optional) Ch. 18 assignment & quiz due 03/12 by noon
	03/12	Comprehensive Problem Wrap-up. <b>Exam 4 Study Guide</b>
Final:	03/17	Exam 4 on Chapters 13, 14, 16 & 18; <b>2:30-4:20 pm (Tuesday)</b> in our regular classroom

#### **SELF-DIRECTED OPTIONS: WORKING AHEAD & TAKING EXAMS EARLY:**

Your success in accounting is greatly dependent upon your sustained level of motivation. Throughout the course, you will be able to complete assignments, assessments and take your exams earlier than the scheduled times shown above. Therefore, it would be wise to interpret the class schedule & assignments as the absolute slowest acceptable progression. Numerous prior students have completed their course work for this class several weeks in advance!

#### **McGraw Hill “CONNECT” ACCESS:**

<https://connect.mheducation.com/class/c-ruderman-lanen-fundamentals-of-cost-accounting-6e-pre-built-instructor-course>