



Cost Accounting

ACCT483

Southwestern College Professional Studies

COURSE SYLLABUS

I. Course Catalog Description

A study of cost accounting emphasizing managerial cost information for forecasting, planning, control, and behavior factors. The course includes a focus on the elements of product costs, including job, process, standard, and variable costing systems and procedures. *Prerequisite: ACCT381.*

II. Required and Supplementary Instructional Materials

Horngren, C. T., Datar, S. M., & Rajan, M. T. (2012). *Cost accounting: A managerial emphasis* (14th ed.). Upper Saddle River, NJ: Pearson Education.

III. Learning Outcomes

Learning outcomes describe the knowledge, skills, values, and attitudes that learners gain as the result of a particular learning experience. Southwestern College Professional Studies has learning outcomes specific to each course and each [undergraduate](#) and [graduate](#) program of study, as well as [institution-wide outcomes](#) related to the mission and vision of the college. Outcomes can help learners and instructors focus on the big picture of the learning experience and can help inform potential employers about a graduate's knowledge and skills.

Upon successfully completing this course, the learner will be able to:

- Discuss the role(s) of a management accountant in business
- Accurately calculate job order and ABC costing
- Conduct budget analysis and explain its role in business
- Explain flexible budgets, direct-cost variances and management control
- Describe cost measures in performance measurement, compensation and Multinational considerations

At the end of the course, learners may vary in their ability to achieve these outcomes. You are more likely to achieve these outcomes only if you attend class and/or online activities as required by the syllabus, complete the requirements for all assignments to the best of your ability, participate actively in class activities and group work as directed, and study diligently for exams.

IV. Course Policies

Students are expected to read and abide by the course policies located in the instructor-specific syllabus in the blackboard course.

V. Course Requirements:

Requirements	Number of Assignments	Points Possible	Percent of Grade
Discussions	6	240	24
Homework	6	210	21
Midterm	1	150	15
Final Exam	1	200	20
Research Paper	1	200	20

VI. Course at a Glance:

Unit	Reading & Preparation Activities	Graded Work Due
1	<ul style="list-style-type: none">• Chapters 1 – 3• Chapter powerpoints• Unit 1 Lecture• Introductions discussion forum	<ul style="list-style-type: none">• Unit 1 Discussion• Unit 1 Homework
2	<ul style="list-style-type: none">• Chapters 4 – 7• Chapter powerpoints	<ul style="list-style-type: none">• Unit 2 Discussion• Unit 2 Homework
3	<ul style="list-style-type: none">• Chapters 9 – 12• Chapter powerpoints	<ul style="list-style-type: none">• Unit 3 Discussion• Unit 3 Homework
4	<ul style="list-style-type: none">• Chapters 14 – 15• Chapter powerpoints	<ul style="list-style-type: none">• Unit 4 Discussion• Unit 4 Homework• Midterm
5	<ul style="list-style-type: none">• Chapter 19• Chapter powerpoint	<ul style="list-style-type: none">• Unit 5 Discussion• Unit 5 Homework
6	<ul style="list-style-type: none">• Chapter 22• Chapter powerpoint	<ul style="list-style-type: none">• Unit 6 Discussion• Unit 6 Homework• Final Exam• Research Paper

VII. Other Policies and Requirements

Follow this link to the Southwestern College Professional Studies [Standard Syllabus](#) in Blackboard. You may be required to log in.