## NEW COURSE PROPOSAL FORM

**TO:** STUDENT ASSESSMENT COMMITTEE

**ACADEMIC AREA:** BUSINESS AND TECHNOLOGY

**PROPOSEd by**: Associate Dean Dennette Foy and Leroy Z. Bugger, Professor of Accounting

**PRESENTER:** Associate Dean Dennette Foy

**DATE:** 11/19/2010

**COURSE PREFIX, NUMBER AND TITLE:**

### ACG 3341, Cost Accounting

### SECTION I

**COURSE INFORMATION: TYPE iN THE APPROPRIATE INFORMATION FOR EACH ITEM:**

**DEPARTMENT: Professional and technical studies**

**COURSE PREREQUISITE(S):** acg 2071

**MINIMUM GRADE OF prereqUISITE(s):** c

**COURSE COREQUISITE(S):** none

**COURSE CREDITS OR CLOCK HOURS:** 3

**credit type: COLLEGE CREDIT (TRANSFERABLE)**

**CONTACT HOURS:** 3

**COURSE DESCRIPTION:**

This course provides a study of the relationship of cost accounting to the control and decision-making functions of management. Emphasis is placed on the review of accounting for costs followed by a detailed consideration of product costing for both job order, process cost, and activity based costing systems. Major areas of instruction include the accumulation of cost data with detailed coverage of materials, labor and factory overhead, job order and process costing, activity based costing, budgeting and standard costs.

**GENERAL TOPIC OUTLINE:**

# Cost Data

* + Job Order and Process Cost Systems
	+ Activity Based Costing
	+ Budgeting and Standard Costs
	+ Labor and Factory Overhead
	+ Cost Control and Decision Making in Management

**LEARNING OUTCOMES:**

TYPE IN ALL OF THE LEARNING OUTCOMES, ASSESSMENTS AND GEN ED COMPETENCIES AS THEY SHOULD BE DISPLAYED IN THE SYLLABUS

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| Learning Outcomes | Assessment**Students will demonstrate competency by successfully completing one or more of the following assessments:** **Completion of a group project and case stud****Quizzes and Tests** **Comprehensive final exam** **formal class presentation** | General Education Competency |
| **Evaluate the elements of cost by explaining how costs are accumulated.**  | CT |
| **Summarize costs flow throughout the production process given specific case studies.** | QR |
| **Analyze material control procedures.** | CT |
| **Calculate materials issued for the production process by applying cost accounting principles and procedures.** | QR / TIM |
| **Identify and compute labor cost in a manufacturing environment by applying cost accounting principles and procedures**  | QR / TIM |
| **Calculate and budget factory overhead costs.**  | QR / TIM |
| **Generate the actual factory overhead costs.** | QR / TIM |
| **Apply cost accounting principles and procedures to a given job order cost system** | QR / TIM |
| **Differentiate the general procedures applicable to process cost accounting** | CT |
| **Calculate and apply the procedures used in process cost accounting under the first-in/first-out method of assigning cost to inventories.** | QR / TIM |
| **Analyze the purposes of standard cost accounting.** | CT |
| **Evaluate how standard costs are used for material and labor.**  | CT |
| **Analyze material and labor variances** | CT |
| **Evaluate budget and volume variances.** |  |
| **Apply the two-variance method and the three-variance method of calculating and analyzing factory overhead.** | QR / TIM |
| **Differentiate and apply the procedures of cost analysis that are implemented in the management decision-making process** | QR / TIM |
| **Evaluate the effects of changing prices, constant dollar and current cost accounting.** | CT |

### SECTION II

**ICS CODE FOR THIS COURSE:** ADVANCED AND PROFESSIONAL - 1.15.05 - BUSINESS AND MANAGEMENT

**IF YOU INTEND TO RESTRICT STUDENT REGISTRATION BASED ON THE STUDENTS’ MAJOR(S), ENTER ALL APPLICABLE MAJOR RESTRICTION CODE(S):** No

**GRADE MODE:** STANDARD GRADING

**IS THIS A GENERAL EDUCATION COURSE?** NO

**IS THIS A WRITING INTENSIVE COURSE?** NO

**iS THIS AN HONORS COURSE?** NO

**IS THIS A REPEATABLE COURSE?** NO

**IF SO, WHAT IS THE MAXIMUM NUMBER OF CREDITS A STUDENT CAN EARN FOR THIS COURSE?** n/a

**DO YOU EXPECT TO OFFER THIS COURSE THREE TIMES OR LESS?** NO

**WILL THIS NEW COURSE HAVE AN IMPACT ON OTHER COURSES, PROGRAMS OR DEPARTMENTS?** NO

**eXPLAIN:**

this course is a required course for bas in supervision and management – accounting track.

**IF YES, HAVE YOU DISCUSSED THIS PROPOSAL WITH ANYONE (FROM OTHER DEPARTMENTS AND/OR PROGRAMS) REGARDING THE IMPACT? WERE ANY AGREEMENTS REACHED?**

Course was developed in collaboration with Professor earl biggett, Professor samantha king, and Associate Dean dennette foy.

**DO YOU ANTICIPATE THAT STUDENTS WILL BE TAKING ANY OF THE PREREQUISITES LISTED FOR THIS COURSE IN DIFFERENT PARTS OF THE SAME TERM?** NO

**IS ANY COREQUISITE LISTED ON THIS COURSE ALSO LISTED AS A COREQUISITE ON ITS PAIRED COURSE?** NO

eXAMPLE: CHM 2032 IS A COREQUISITE FOR CHM 2032L AND CHM 2032L IS A COREQUISITE FOR CHM 2032.

### SECTION III

**PROVIDE JUSTIFICATION FOR CURRICULUM ACTION (OTHER EXPLANATORY INFORMATION):**

this course is a required course for bas in supervision and management – accounting track.

**NOTE:**

CHANGES FOR THE UPCOMING FALL TERM MUST BE SUBMITTED AND APPROVED NO LATER THAN THE FEBRUARY CURRICULUM COMMITTEE MEETING PRIOR TO THE START OF THE NEXT ACADEMIC YEAR. CHANGES DURING MID-SCHOOL YEAR ARE NOT ALLOWED. EXTREME CIRCUMSTANCES WILL REQUIRE APPROVAL FROM THE VICE PRESIDENT OF ACADEMIC AND STUDENT AFFAIRS TO BEGIN IN THE SPRING TERM. THE PROPOSED CHANGES MUST BE PRESENTED AND APPROVED BY THE SEPTEMBER CURRICULUM COMMITTEE PRIOR TO THE SPRING SEMESTER.

**EXCEPTION:**
COURSES PUBLISHED IN THE 2010-2011 CATALOG THAT ARE PENDING CURRICULUM APPROVAL WILL BE EFFECTIVE SPRING 2011.

**TERM IN WHICH PROPOSED ACTION WILL TAKE PLACE:** FALL 2011 TYPE OTHER

 VPASA SIGNATURE (IF NECESSARY) TO APPROVE CURRICULUM ACTION MID-YEAR:

 APPROVED EFFECTIVE TERM

**FACULTY ENDORSEMENTS:**PLEASE SEPARATE FACULTY MEMBERS WITH A COMMA (,)

leroy bugger, earl biggett, sam king

**DEPARTMENT CHAIR / PROGRAM COORDINATOR ENDORSEMENT:**

doug nay PLEASE SELECT TODAY’S DATE.

**ASSOCIATE / ACADEMIC DEAN ENDORSEMENT:**

dennette foy PLEASE SELECT TODAY’S DATE.

**STUDENT ASSESSMENT COMMITTEE CHAIR ENDORSMENT:**

 PLEASE SELECT TODAY’S DATE.

**DISTRICT DEAN OF INSTRUCTION ENDORSEMENT:**

Bob beeson PLEASE SELECT TODAY’S DATE.

AFTER REVIEWING AND SIGNING THIS PROPOSAL, THE DISTRICT DEAN WILL RETURN THE PROPOSAL TO THE DEPARTMENT CHAIR OR PROGRAM COORDINATOR WILL SUBMIT THE PROPOSAL TO THE VPASA OFFICE.

THE DEPARTMENT CHAIR/PROGRAM COORDINATOR WILL SEND THIS PROPOSAL ALONG WITH ANY OTHER PROPOSALS FROM HIS/HER DEPARTMENT BEING SUBMITTED FOR REVIEW BY THE CURRICULUM COMMITTEE TO THE STUDENT ASSESSMENT COMMITTEE FOR REVIEW. ONCE APPROVED BY THE STUDENT ASSESSMENT COMMITTEE, SUBMIT THE PROPOSAL(S) TO THE OFFICE OF THE VICE PRESIDENT OF ACADEMIC AND STUDENT AFFAIRS AT LEAST TWO FRIDAYS PRIOR TO THE NEXT SCHEDULED CURRICULUM COMMITTEE MEETING.

FOR MORE DETAILS, PLEASE REFER TO THE CURRICULUM COMMITTEE GUIDELINES, CURRICULUM PROCESS FLOW CHART AND THE CRITICAL DATES TABLE BY CLICKING CURRICULUM COMIITTEE ON THE FACULTY/STAFF LINK FROM THE EDISON HOMEPAGE (CLICK ON THE CURRICULUM PROCESS LINK).

REVISED: 8/25/10