BUSINESS DEPARTMENT
WOR-WIC COMMUNITY COLLEGE
COST SYSTEMS AND ANALYSIS
Thursday (6:30 –9:45 p.m.)
SYLLABUS -SPRING 2017

INSTRUCTOR: Mark Sullivan      Office Hours:
Office: Room FOH 205i       M 11:00 – 11:30
Home Telephone: 410-943-4617       W 6:00 - 6:25
E-mail: msullivan@worwic.edu       R 4:05 – 6:25

COURSE DESCRIPTION:
The focus of this course is on the accumulation of data and the presentation of the data to
management for use in decision-making. Costing elements and systems and budgeting are related to
overall organizational planning and controlling objectives.

REQUIRED MATERIALS:
Horngren, Charles T., Gary L. Sundem, and William O. Stratton. Introduction to Management
Blackboard™ Supplementary Web site: https://blackboard.worwic.edu/. A copy of the
syllabus is available on this website.

<table>
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<tr>
<th>Course Objectives</th>
<th>Assessment Goals</th>
<th>Assessment Strategies</th>
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<tr>
<td>1. Explain the management accounting process for internal business decision making. (GEO 1, 2, 3)</td>
<td>Describe the management accounting process.</td>
<td>Test Final Exam</td>
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<td>2. Explain the behavior, and measurement of costs. (GEO 3, 4, 6)</td>
<td>Identify types of costs. Prepare cost-volume profit analyses. Measure cost functions.</td>
<td>Test Final Exam</td>
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<td>3. Identify relevant information in special decision making circumstances. (GEO 3, 4, 6)</td>
<td>Prepare decision analyses, using relevant information.</td>
<td>Test Final Exam</td>
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<tr>
<td>5. Use capital budgeting techniques for decision making. (GEO 3, 4, 6)</td>
<td>Calculate: Net Present Value, Internal Rate of Return and Payback, for capital projects.</td>
<td>Test Final Exam</td>
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CLASS GUIDELINES: will include attendance policy

The student is expected to complete reading assignments and make an honest attempt to complete problem assignments before class. Instruction time will be used to reinforce and clarify what the student has already studied on his own. Assigned problems will be reviewed and discussed.

GRADING and EVALUATION: POINTS GRADING SCALE POINTS

- 5 Exams (GEO 4,6) 50% 500 900-1000 = A
- Homework (GEO3,4,6) 5% 50 800 - 899 = B
- Comprehensive Final Exam (GEO 3,6) 20% 200 700 - 799 = C
- Electronic Media Research (GEO 1,2) 5% 50 600 - 699 = D
- Master Budget Project (GEO 3,4,6,7) 20% 200 BELOW = F

TOTAL: 100% 1,000

MASTER BUDGET PREPARATION (GEO 3,4,5) Students will prepare a master budget with the use of electronic spreadsheet software.

ELECTRONIC MEDIA RESEARCH (GEO1,5) Students will access a business related website and research a topic provided by the instructor. The assignment will be graded based on a rubric attached to the assignment.

SCHEDULE OF ASSIGNMENTS:

CHAPTER

Jan. 19 1 - Managerial Accounting
2 - Cost Behavior and Cost-Volume Relationships
26 3 - Measurement of Cost Behavior
Review for exam

Feb 2 Exam – Chapters 1, 2, 3
4 - Cost Management Systems and Activity Based Costing
9 5 - Relevant Information and Decision Making, Marketing Decisions
16 6 - Relevant Information and Decision Making, Production Decisions
Review for exam EMR Due

23 Exam – Chapters 4, 5, 6
7 - Master Budget MASTER BUDGET EXCEL PROJECT

Mar 2 8 - Flexible Budgets and Variance Analysis

SPRING BREAK

Mar 16 9 - Management Control Systems and Responsibility Accounting
10 - Management Control Systems in Decentralized Organizations
Review for exam

23  Exam – Chapters 7, 8, 9, 10
11 – Capital Budgeting

30  11 – Capital Budgeting
12 – Cost Allocation and Activity Based Costing

APR 6  13-Job Costing  MASTER BUDGET DUE
14- Process Costing

13  Exam Chapters 11 - 14

20  15 – Overhead Application
Review for final exam.

April 27  Comprehensive Final Exam

Homework problems will be assigned as the course progresses.

Wor-Wic Community College Institutional Policies

ACADEMIC HONESTY POLICY: (GEO 8)
Students are expected to maintain a high level of academic performance. Cheating and plagiarism are defined in Wor-Wic’s Student Conduct Policy (appendix of College Catalog). Infractions of this policy will result in the student’s failure for the assignment or test and possible referral to the Student/Faculty Disciplinary Committee.

EMERGENCY INFORMATION STATEMENT:
In the event of a flu epidemic or other emergency that results in the suspension of classes, faculty will be communicating with students about their courses and course requirements, such as assignments, quiz and exam dates, and class and grading policies, via faculty websites or Blackboard. Students will be responsible for completing all these assignments in accordance with class policies. Information about the resumption of classes will be communicated via the College's website and email system.

ACADEMIC INTEGRITY and COMPUTER USAGE POLICY:
All students logging into Blackboard affirm that they understand and agree to follow Wor-Wic Community College policies regarding academic integrity and the use of College resources as described in the college catalog. Wor-Wic Community College considers the following as violations of the computer usage policy:
• Using the campus computing network and facilities to violate the privacy of other individuals.
• Sharing of account passwords with friends, family members or any unauthorized individuals

Violators are subject to college disciplinary procedures.

SERVICES for STUDENTS with DISABILITIES
Wor-Wic provides reasonable accommodations for students with disabilities, in compliance with the Americans with Disabilities Act of 1990 and Section 504 of the Rehabilitation Act of 1973. If you are in need of accommodations, please contact the counseling office at (410) 334-2900. For more information, see Wor-Wic's Services for Students with Disabilities web page.

SEXUAL VIOLENCE
Wor-Wic Community College seeks a campus free of sexual violence which includes sexual
harassment, domestic violence, dating violence, stalking, and/or any form of sex or gender discrimination. Please be aware that if a student discloses a personal experience verbally or in writing as a Wor-Wic student to a faculty or staff member, the employee cannot maintain confidentiality and has the mandatory responsibility to notify one of the college’s Title IX coordinators. However, if you’d like to make a confidential disclosure of any such violence, you can contact Wor-Wic’s director of counseling (X-2900) or you can contact the Life Crisis Center at 410-749-HELP or