EB 337: COST ACCOUNTING
Spring 2002
Good 421
MWF 1:00 – 1:55 PM

Instructor: Dominick Peruso
419 Good Hall
641-3661
In dire emergency, 644-9059

Office Hours: MWF 10:00 am - Noon
M 2:00 pm – 3:00 pm
And by appointment.

Course Description: An analysis of the use of cost accounting systems to accumulate and allocate costs to support decision-making and managerial control.


Tools: Calculator

Requirements: We will have frequent exams after every one to two chapters. You can expect 5-6 of these exams at 100 points each. I will occasionally collect homework assignments for part of your grade. I will grade your homework on effort and completion not on accuracy.

Class participation will be necessary to succeed in this course. Do not believe that you will do well in this course if you do not do homework or actively participate in class. If you do not show up prepared to discuss course topics and present your homework, it would be better for you to not show up at all.

Please do the following and you will succeed in this course; 1.) read the material before it is covered in class, 2.) struggle to do the problems before solutions are given in class.

I reserve the right to adjust your final grade based on a pattern of class absences, despite scores on other assignments. Absences for College-sponsored field trips and athletic events are excusable but MUST be cleared with me in advance. Frankly, any absences will put you in a bad situation in this course. It will be difficult to catch up.
Grading Scale:  
90% or above = A  
80 – 89% = B  
70 – 79% = C  
60 – 69 % = D  
Below 60% = F  
The final grade for the course will be based on scores for the requirements listed above.

Withdrawal Policy:  
No withdrawals will be permitted without Instructor’s permission.

Academic Honesty:  
Collaboration with classmates on homework assignments is strongly encouraged. However, exams are to be completed solely by you without the help of any other persons. See the Pathfinder for further information regarding Academic Honesty.

Makeup Exams:  
Makeup exams will be given only in cases of documented emergencies.

Technology:  
Students are expected to have a working knowledge of Microsoft Exchange, WWW and Microsoft Excel.

Course Structure & Topics:

Chapter 1: Introduction  
Chapter 2: Basic Concepts  
Chapter 4: Product and Service Costing, Part I  
Chapter 5: Product and Service Costing, Part II  
Chapter 6: Support Department Cost Allocation  
Chapter 7: Joint Product and By-product Costing  
Chapter 12: Activity-Based Costing  
Chapter 13: Strategic Cost Management  
Chapter 15: Quality Costing

The above is flexible and may change given student interest, experience, suggestions, etc./DFP