2.  Study Guide (Optional)
3.  MyAccountingLab

HOMEWORK:  Homework problems are due as indicated on MyAccounting Lab site. Please upload your homework solutions in a timely manner as indicated. All homework has a due date. (See MyAccountingLab site)

TEST:  Each student must take the test at the scheduled time. Unexcused absences from an exam will result in a grade of zero for that exam. No make-up exams will be given. Any points relative to an excused absence will be carried over to the Final Exam. The Final Examination will be comprehensive.

QUizzes:  Quizzes will be given at the end of each chapter.

ATTENDANCE:  Attendance is important and expected. Attendance records will be kept by the instructor. More than two absences is considered excessive. No texting during class period.

CAUTION:  Accounting is a progressive course with each part building on the parts that came before it! Therefore, it is essential that you stay current and have a competent understanding of the material presented. If you do not, it is YOUR RESPONSIBILITY to obtain this competency through completing extra unassigned work and/or meeting with the instructor during office hours to get extra instruction and help.

COURSE OBJECTIVE:  
1. Gain appreciation for terms such as "Cost Accounting", "Cost Management".
2. Understand the traditional cost accounting concepts such as cost flows, product costing, variance analysis, budget process, decision making performance analysis, and responsibility accounting.
3. Understand the limitations of current cost accounting techniques and methodology.
4. Learn the "state of the art" cost management techniques such as just-in-time cost accounting, activity-based accounting, accounting for the cost of quality, performance measures for critical success factors, and international issues.
5. Learn behavioral and ethical implications of cost accounting information.

METHODS:  
1. Lectures and class discussions.
2. Application of text material in solving assigned problems in groups.
3. Some exercises will be solved during class period with students.
4. Solution manual will be available for students to check their answers in the instructor's office.

Also, students are expected to read the assigned material and solve problems and the assigned problems ready for discussion at the appropriate class meeting. Student participation is particularly encouraged.

GUEST SPEAKERS:  Experts from industry will be invited to class to speak on topics from their areas of expertise. These are meant to acquaint students with the real world complexity of a manufacturing concern.
STUDENT GRADES: To perform in this course, students must strive for the following objectives:
1. Preparation: Come to class having read the day's material and with adequate notes for discussion.
   If you have a written assignment due, be prepared to turn it in during class.
2. Punctuality: Be on time, ready to pay attention and learn for the entire class period.
3. Team participation: Be ready to make meaningful contributions to your team assignment. The final result of your team's work will be the basis for your grade; individual performance will not be recognized, however, individual non-performance will be penalized.

GRADE DETERMINATION:

<table>
<thead>
<tr>
<th>Test Type</th>
<th>Points</th>
<th>Grade Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Exam</td>
<td>100</td>
<td>90% and up</td>
</tr>
<tr>
<td>Second Exam</td>
<td>100</td>
<td>80% - 89%</td>
</tr>
<tr>
<td>Third Exam</td>
<td>100</td>
<td>70% - 79%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>150</td>
<td>60% - 69%</td>
</tr>
<tr>
<td>Quizzes</td>
<td>50</td>
<td>Below 60%</td>
</tr>
<tr>
<td>Term Paper</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>600</td>
<td></td>
</tr>
</tbody>
</table>

NOTE: Maximum possible bonus for superior classroom contribution is 20 points.

ADVISING: Career advising is available through your academic advisor or other accounting professors. Please take advantage of this opportunity to have your questions answered or to discuss the career paths open to accounting graduates. Please call for appointments.

The Teachers’ Wisdom:

Chinese proverb:
“Teachers open the door, you enter by yourself.”

Aristotle said:
“What we have to learn to do, we learn by doing”

Galileo Said:
“You cannot teach a man anything; you can only help him find it within himself”
<table>
<thead>
<tr>
<th>DATE</th>
<th>READING ASSIGNMENT</th>
<th>HOMEWORK PROBLEMS</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUG. 24 M</td>
<td>Introduction &amp; Ch. 1&amp;2</td>
<td>P2- 33, 34, 40</td>
</tr>
<tr>
<td>26 W</td>
<td>Chapter 2 Introduction to Cost Terms &amp; Purposes</td>
<td></td>
</tr>
<tr>
<td>28 F</td>
<td>Chapter 2</td>
<td></td>
</tr>
<tr>
<td>31 M</td>
<td>Chapter 3 C-V-P Analysis</td>
<td>P3-37, 38, 44 (G3-49)</td>
</tr>
<tr>
<td>SEPT. 02 W</td>
<td>Chapter 3</td>
<td></td>
</tr>
<tr>
<td>04 F</td>
<td>Chapter 3</td>
<td></td>
</tr>
<tr>
<td>07 M</td>
<td>Labor Day, no classes, University closed</td>
<td></td>
</tr>
<tr>
<td>09 W</td>
<td>Chapter 4 Job Costing</td>
<td>P4-31, 32, 37</td>
</tr>
<tr>
<td>11 F</td>
<td>Chapter 4</td>
<td></td>
</tr>
<tr>
<td>14 M</td>
<td>Chapter 4</td>
<td>(G4-41)</td>
</tr>
<tr>
<td>16 W</td>
<td>Chapter 5 ABCosting &amp; AB Management</td>
<td>P5- 30, 38</td>
</tr>
<tr>
<td>18 F</td>
<td>Chapter 5</td>
<td></td>
</tr>
<tr>
<td>21 M</td>
<td>Chapter 5</td>
<td></td>
</tr>
<tr>
<td>23 W</td>
<td><strong>EXAM I (Ch. 2-5) Part I</strong></td>
<td><strong>Homework Due Ch. 2, 3, 4, 5</strong></td>
</tr>
<tr>
<td>25 F</td>
<td><strong>EXAM I-Part II</strong></td>
<td></td>
</tr>
<tr>
<td>28 M</td>
<td>Chapter 6 Master Budget &amp; Responsibility Accounting</td>
<td>P6-29, 32, 33</td>
</tr>
<tr>
<td>30 W</td>
<td>Chapter 6</td>
<td></td>
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<tr>
<td>OCT. 02 F</td>
<td>Chapter 6</td>
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<tr>
<td>05 M</td>
<td>Chapter 7 Flexible Budgets, Direct Cost Variances &amp; Management Control</td>
<td>P7- 20, 21, 25, 29, 40 (G7-42)</td>
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<tr>
<td>07 W</td>
<td>Chapter 7</td>
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<tr>
<td>09 F</td>
<td>Chapter 7</td>
<td></td>
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<tr>
<td>OCT. 12-13 M&amp;T</td>
<td>Fall Break-No classes</td>
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<tr>
<td>OCT. 14 W</td>
<td>Chapter 8 Flexible Budgets, Overhead Cost Variances and Management Control</td>
<td>P8-20, 23, 25, 33 (G8-43)</td>
</tr>
</tbody>
</table>
16 F Chapter 8
19 M Chapter 8
21 W Chapter 8
23 F EXAM II (Ch. 6-8)- Part I

26 M EXAM II- Part II Homework Due Ch. 6-8
28 W Chapter 9 Inventory Costing and Capacity Analysis P9-29, 31, 33, 36
30 F Chapter 9

NOV. 02 M Chapter 9

04 W Chapter 11 Decision Making and Relevant Information P11-28, 41, 42 (G11-45)
06 F Chapter 11
09 M Chapter 11
11 W Chapter 11
13 F Chapter 13 Pricing Decisions and Cost Management P-13-20, 29, 33, 35
16 M Chapter 13
18 W Chapter 13
20 F EXAM III (Ch. 9, 13)-Part I
23 M EXAM III -Part II Homework Due Ch 9-13

NOV. 25-29 THANKSGIVING RECESS - NO CLASSES

30 M Chapter 21 Capital Budgeting & Cost Analysis P21-29, 30, 31, 33 (G21-34)

DEC. 02 W Chapter 21
04 F Chapter 21
07 M Chapters 21 and 22 (Maybe)

09 W (Study day) No classes

10-16 FINAL EXAMS WEEK Homework Due (Ch #21)

Note: Schedule is tentative and subject to change.
Note: No texting during class period.
Accounting 315
Term Paper
(100 points)
Dr. Kocakülâh

Topic of TERM PAPER is Trends Impacting Cost/Management Accounting. The objective for the Term Paper must be specified by you and accepted by me in advance. These objectives should be directed towards applications and/or intensive analysis of a few specific topical areas. Term paper topic should be selected by SEPTEMBER 25, 2015. Some suggested topics are below.

DUE: November 18, 2015. NO LATE SUBMISSION.
OTHER REQUIREMENTS:
1. Professionally typed.
2. Length of paper should cover the topic thoroughly. But at the same time be precise and concise.
3. Order of paper:
   a. Title page
   b. Table of contents with subheadings and page numbers
   c. Introduction-Purpose of paper
   d. Main Body of Paper
   e. Summary
   f. Conclusion
   g. Footnotes
   h. References

GRADINGS: Your grade will be based on professional presentation, language, content, order and logic. If time permits, a brief presentation to the class may be required during the semester. The purpose of the research paper is to demonstrate your knowledge and mastery of the course material. Be specific; it is especially important that you integrate your understanding of course material throughout the entire paper. Make the links between the course and your topic in the introduction and other sections of the research paper. The best research paper includes a well thought out and well prepared critical analysis of the research topic within the context of this course. Students should use appropriate analytical techniques throughout the paper. Tables, charts, and other appropriate visual aids should be included in the document where necessary.

GOOD LUCK!
SOME SUGGESTED, BUT NOT LIMITED, TERM PAPER TOPICS
1. Target Costing
2. JIT Manufacturing, Service
3. Computer Integrated Manufacturing
4. JIT and Inventory Management
5. New Manufacturing Environment: The Impact on Capital Budgeting
6. Activity-Base Costing/Activity-Based Management
7. ISO 9000, QS 9000
8. Total Quality Control, Total Quality Management
9. Cost of Quality
10. Enterprise Resources Planning Systems (ERP)
11. Value Engineering
12. Integrated Cost Management
13. MRP systems
15. ERP Systems
16. Lean Manufacturing
17. In-Sourcing-Out Sourcing
18. Etc.-More

NOTE: "A student must not submit substantial portions of the same academic work for credit or honors more than once without permission of all the instructors who may be involved." Source: USI Bulletin of Student Rights and Responsibilities section. For more information, see the USI current Bulletin. Thanks.