

STUDENT WARNING: This course syllabus is from a previous semester archive and serves only as a preparatory reference. Please use this syllabus as a reference only until the professor opens the classroom and you have access to the updated course syllabus. Please do NOT purchase any books or start any work based on this syllabus; this syllabus may NOT be the one that your individual instructor uses for a course that has not yet started. If you need to verify course textbooks, please refer to the online course description through your student portal. This syllabus is proprietary material of APUS.

American Public University System

The Ultimate Advantage is an Educated Mind

School: Business
Course Number: ACCT617
Course Name: Advanced Cost Accounting
Credit Hours: 3 hours
Length of Course: 8 weeks
Prerequisite: ACCT610

Please see the **Lessons** area in the classroom for additional course specific information

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Course Description (Catalog)

A basic analysis of accumulating and reporting of costs of operations, budgets, and other tools of management for measuring profitability of a business enterprise are studied. Emphasis is given to the various cost systems —job order, process cost, standard cost and variable costing.

Course Scope

This course presents cost accounting concepts, problems and concerns with a managerial emphasis. This course will also assist students in preparing for comprehensive exams and will help prepare them for professional practice in public and practice accounting, management, and financial analysis. This includes students interested in sitting for the Certified Public Accountant Exam.

Course Materials

Required Course Textbook

Horngren, C. T., Foster, G., Datar, S. M., Rajan, M., & Ittner, C. (2018). *Cost accounting: A*

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managerial emphasis (16th ed.). Upper Saddle River, NJ: Prentice Hall.

Websites and Videos

In addition to the required course texts, the following public domain Websites are useful. Please abide by the university's academic honesty policy when using Internet sources. Note website addresses are subject to change.

- ☐ [AICPA](#)
- ☐ [FASB](#)
- ☐ [American Psychological Association \(APA\) Style Website](#)
- ☐ [Purdue Online Writing Lab](#)
- ☐ [Turnitin Website](#)

Course Objectives

After successfully completing this course, you will be able to:

- CO1. Interpret the principles of job order costing, activity based costing, and process costing.
- CO2. Synthesize the concepts cost allocation, customer-profitability analysis, and sales-variance analysis.
- CO3. Examine the major influences on pricing decisions and cost management.
- CO4. Examine the features and computations of capital budgeting and cost analysis.
- CO5. Apply balanced scorecard, inventory management, just-in-time, and simplified costing methods.
- CO6. Assess management control systems, compensation, transfer pricing, and multinational considerations
- CO7. Evaluate the effects of spoilage, rework, and scrap.

Method of Assessment

- A: Tests (40%)
- B: Assignments (30%)
- C: Homework (20%)
- D: Discussion Forums (10%)

A. Tests

There will be two (2) tests in the course, a midterm and a final given in modules four and eight respectively. The tests in this class will consist of multiple choice questions and/or short answer problems. Tests will be three hours long and focus on the material covered in the course. Tests

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may be administered using the Examity test proctoring service. It is the student's responsibility to notify the instructor and the test proctoring service regarding any schedule changes or non-disability related accommodations.

B. Assignments:

Course assignments will be given using MyLabsPlus. These assignments will be a series of exercises, problems, and simulations. Assignments will have a specific due date with specific instructions. Late homework will be subject to the university's Late Work/Make-up Policy detailed in the Student Handbook.

C. Homework:

Throughout the term, homework will be given in several modules to test student understanding of the material. Homework will consist of research papers or case studies. Please refer to the APA Manual 6th edition for the format of the homework.

D. Discussion Forums:

Participation in the discussion forums is an essential component of the final grade. All students are expected to engage in lively discussions and answer instructor follow-up questions. The quality of participations along with student netiquette will be a part of the grade.

ASSESSMENT OF THE COURSE OBJECTIVES

Course Objective	Assessment Method(s)
1	Test question, assignment, discussion, and homework
2	Test question, assignment, discussion, and homework
3	Test question, assignment, discussion, and homework
4	Test question, assignment, discussion, and homework
5	Test question, assignment, discussion, and homework
6	Test question, assignment, discussion, and homework
7	Test question, assignment, discussion, and homework

The following distribution will be used in assigning grades (decimal points will be rounded to the nearest whole number at semester's end).

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Grade	Quality Points/Grading Percent
A	4.0/ 100 - 94
A-	3.67/ 93 - 90
B+	3.33/ 89 - 87
B	3.0/ 86 - 84
B-	2.67/ 83 - 80
C	2.33/ 79 - 75
F	0.0/ 73 - 0

Course Outline

Week	Topic	Learning Objectives
1	Pricing Decisions and Cost Management Cost Allocation, Customer-Profitability Analysis, and Sales-Variance Analysis - Chapter 13 & 14	CO2. Synthesize the concepts cost allocation, customer-profitability analysis, and sales-variance analysis. CO3. Examine the major influences on pricing decisions and cost management.
2	Allocation of Support-Department Costs, Common Costs, and Revenues – Chapter 15	CO2. Synthesize the concepts cost allocation, customer-profitability analysis, and sales-variance analysis.
3	Cost Allocation: Joint Products and Byproducts – Chapter 16	CO2. Synthesize the concepts cost allocation, customer-profitability analysis, and sales-variance analysis.
4	Process Costing, Spoilage, Rework, and Scrap – Chapter 17 & 18	CO1. Interpret the principles of job order costing, activity based costing, and process costing. CO7. Evaluate the effects of spoilage, rework, and scrap.
5	Balanced Scorecard: Quality and Time – Chapter 19	CO5. Apply balanced scorecard, inventory management, just-in-time, and simplified costing

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6	Inventory Management, Just-in-Time, and Simplified Costing Methods – Chapter 20	CO5. Apply balanced scorecard, inventory management, just-in-time, and simplified costing methods.
7	Capital Budgeting and Cost Analysis – Chapter 21	CO4. Examine the features and computations of capital budgeting and cost analysis.
8	Management Control Systems, Transfer Pricing, and Multinational Considerations Performance Measurement, Compensation, and Multinational Considerations – Chapter 22 & 23	CO6. Assess management control systems, compensation, transfer pricing, and multinational considerations

Course Delivery Method

This course delivered via distance learning will enable students to complete academic work in a flexible manner, completely online. Course materials and access to an online learning management system will be made available to each student. Online assignments are due by Sunday evening of the week as noted and include Forum questions (accomplished in groups through a threaded forum), examination, and individual assignments submitted for review by the Faculty Member). Assigned faculty will support the students throughout this eight-week course.

Policies

Please see the [Student Handbook](#) to reference all University policies. Quick links to frequently asked question about policies are listed below.

[Drop/Withdrawal](#)
[Policy Plagiarism Policy](#)
[Extension Process and](#)
[Policy Disability](#)
[Accommodations](#)

Grading Scale

Please see the [Student Handbook](#) to reference the University's [grading scale](#).

Citation and Reference Style

Attention Please: Students will follow the APA Format as the sole citation and reference style

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used in written work submitted as part of coursework to the University. Assignments completed in a narrative essay or composition format must follow the citation style cited in the APA Format.

Late Assignments

Students are expected to submit classroom assignments by the posted due date and to complete the course according to the published class schedule. The due date for each assignment is listed under each Assignment. As adults, students, and working professionals, I understand you must manage competing demands on your time. We all know that “life happens” but it is important to adhere as closely to the deadlines in the class as possible. Should you need additional time to complete an assignment, please contact me before the due date so we can discuss the situation and determine an acceptable resolution. If arrangements are not made in advance, a late penalty of 10% will be assessed for any assignment submitted 1–7 days past the due date. Assignments will not be accepted after the 7th day. No work will be accepted past the final day of class.

Netiquette

Online universities promote the advancement of knowledge through positive and constructive debate – both inside and outside the classroom. Forums on the Internet, however, can occasionally degenerate into needless insults and “flaming.” Such activity and the loss of good manners are not acceptable in a university setting – basic academic rules of good behavior and proper “Netiquette” must persist. Remember that you are in a place for the rewards and excitement of learning which does not include descent to personal attacks or student attempts to stifle the Forum of others.

- ❑ **Technology Limitations:** While you should feel free to explore the full-range of creative composition in your formal papers, keep e-mail layouts simple. The Sakai classroom may not fully support MIME or HTML encoded messages, which means that bold face, italics, underlining, and a variety of color-coding or other visual effects will not translate in your e-mail messages.
- ❑ **Humor Note:** Despite the best of intentions, jokes and especially satire can easily get lost or taken seriously. If you feel the need for humor, you may wish to add “emoticons” to help alert your readers: ;-), :), ☺

Disclaimer Statement

Course content may vary from the outline to meet the needs of this particular group.

Academic Services

The Online Library is available to enrolled students and faculty from inside the electronic campus. This is your starting point for access to online books, subscription periodicals, and Web resources

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that are designed to support your classes and generally not available through search engines on the open Web. In addition, the Online Library provides access to special learning resources, which the University has contracted to assist with your studies. Questions can be directed to librarian@apus.edu.

- ❑ **Charles Town Library and Inter Library Loan:** The University maintains a special library with a limited number of supporting volumes, collection of our professors' publication, and services to search and borrow research books and articles from other libraries.
- ❑ **Electronic Books:** You can use the online library to uncover and download over 50,000 titles, which have been scanned and made available in electronic format.
- ❑ **Electronic Journals:** The University provides access to over 12,000 journals, which are available in electronic form and only through limited subscription services.
- ❑ **Tutor.com:** AMU and APU Civilian & Coast Guard students are eligible for 10 free hours of tutoring provided by APUS. [Tutor.com](http://tutor.com) connects you with a professional tutor online 24/7 to provide help with assignments, studying, test prep, resume writing, and more. Tutor.com is tutoring the way it was meant to be. You get expert tutoring whenever you need help, and you work one-to-one with your tutor in your online classroom on your specific problem until it is done.
- ❑ **Disability Accommodations:** Students are encouraged email dsa@apus.edu to discuss potential academic accommodations and begin the review process.

Request a Library Guide for your course (<http://apus.libguides.com/index.php>)

The AMU/APU Library Guides provide access to collections of trusted sites on the Open Web and licensed resources on the Deep Web. The following are specially tailored for academic research at APUS:

- ❑ Program Portals contain topical and methodological resources to help launch general research in the degree program. To locate, search by department name, or navigate by school.
- ❑ Course Lib--Guides narrow the focus to relevant resources for the corresponding course. To locate, search by class code (e.g., SOCI111), or class name.

If a guide you need is not available yet, please email the APUS Library: librarian@apus.edu.

Turnitin.com

Faculty may require assignments be submitted to Turnitin.com. Turnitin.com will analyze a paper and report instances of potential plagiarism for the student to edit before submitting it for a grade. In some cases professors may require students to use Turnitin.com. This is automatically processed through the Assignments area of the course.