

BA216 Cost Accounting

Linn Benton Community College

Winter 2015 CRN 32528

Jack Stone

stonej@linnbenton.edu

Office: MKH-117

Office Hours:

MTWR Noon – 1pm

Friday by appointment

Principles of Cost Accounting, 16th edition, Edward VanDerbeck;

Southwestern Cengage Learning, 2013, ISBN: 978-1-133-18786-8

Calculator and Red pen for homework correction

Course Description:

This one-term Cost Accounting course relates theory to practical problems in analysis and control of material, labor and overhead costs in manufacturing. Course content includes the job cost system, process costing, budgeting, standard cost accounting and cost analysis.

Prerequisite:

BA2.595, Professional Accounting I with a minimum “C” grade **OR**

BA211 Principles of Accounting with a minimum “C” grade.

Homework:

Weekly homework is assigned for the textbook chapters during the term. The schedule on the reverse delineates DUE DATES. For most chapters, homework will be corrected in class in an effort to answer procedural problems. Please have your completed homework ready at the beginning of class on the date due. Please do not ask instructor to accept late homework.

Mini Cases: Mini Cases from selected chapters (1, 2, 3, 4, 5, 7) are assigned and are due as one portfolio at the end of the term.

Exams:

Two exams will be given during the term. Refer to the schedule to determine dates and chapters covered. Please plan on completing each exam during the class period scheduled. Missed exams cannot be made up unless prearrangements have been made with the instructor.

Grading:

This class is graded A-F according to the following table:

A = 90 -100%	B = 80-89%	C = 70 – 79%
D = 60 – 69%	F = below 60%	

Homework: 8 @ 25 pts-----	200 pts
Exams: 2 @ 100pts-----	200 pts
Case work-----	<u>100</u> pts
	500 pts

Non-Discrimination Policy

LBCC maintains a policy of nondiscrimination and equal opportunity in employment and admissions, without regard to race, color, sex, marital and/or parental status, religion, national origin, age, mental or physical disability, Vietnam era, or veteran status.

(See Administrative Rule No. E029 and Board Policy Series No. 6090.)

Students who may need accommodations due to documented disabilities, or who have medical information which the instructor should know, or who need special arrangements in an emergency, should speak with the instructor during the first week of class. If you think you may need accommodation services, please contact ODS, 917-4789.

Cost Accounting class Schedule (subject to change)-----Winter 2015

Week 1	Tuesday	Class introduction and syllabus review
	Thursday	Lecture on Chapter one
Week 2	Tuesday	Homework DUE E1-3, E1-4, E1-5, E1-7, E1-10, E1-11
	Thursday	Lecture on Chapter two
Week 3	Tuesday	Homework DUE Q1, Q3, Q6, Q8, E2-7, E2-12
	Thursday	Lecture on Chapter three
Week 4	Tuesday	Homework DUE E3-7, E3-8, E3-9, E3-14
	Thursday	Lecture on Chapter 4
Week 5	Tuesday	Homework DUE E4-6, E4-8, E4-10, Review for Exam
	Thursday	EXAM Chapters 1, 2 3, 4
Week 6	Tuesday	Return Exam, Lecture on Chapter 5
	Thursday	Homework DUE E5-5, E5-12, P5-2
Week 7	Tuesday	Lecture on Chapter 7
	Thursday	Homework DUE E7-1, E7-2, E7-3, E7-4
Week 8	Tuesday	Lecture on Chapter 8
	Thursday	Homework DUE E8-6, E8-9
Week 9	Tuesday	Lecture on Chapter 10
	Thursday	Homework DUE E10-8, E10-10, E10-14, E10-16
Week 10	Tuesday	Catch-up and Review Day - CASES DUE
	Thursday	EXAM Chapters 5, 7, 8, 10 or:
Week 11	Tuesday	Finals week 12:30 - 2:20pm