



Undergraduate Course Syllabus

ACC 207: Cost Accounting

Center: Online

Course Prerequisites

ACC 308

Course Description

Examine the accounting concepts and practices used in the recording, classifying, and reporting of cost data. Analyze the behavior of costs and its use to management in the planning and control process. Examine budgeting, standard cost, job order, and process, along with special problems in cost accounting.

Course Outcomes

- ACC-207-01: Control the cost structure of an organization to achieve a target operating income
- ACC-207-02: Prepare budgets for various purposes in order to aid managerial decision-making processes
- ACC-207-03: Prepare cost accounting reports to internally communicate information to managerial decision makers

Required Materials

Using your learning resources is critical to your success in this course. Please purchase directly through the [SNHU Online Bookstore](#) rather than any other vendor. Purchasing directly from the bookstore ensures that you will obtain the correct materials and that the Help Desk, your advisor, and the instructor can provide you with support if you have problems.

Access code for Mastering MyAccountingLab, which includes the following e-book:

Horngren's Cost Accounting: A Managerial Emphasis (With MyLab)

Srikant M. Datar and Madhav V. Rajan

Pearson

Sixteenth Edition

2018

SKU #: 2178633

Instructor Availability and Response Time

Your class interaction with the instructor and your classmates will take place on a regular, ongoing basis. Your instructor will be actively engaged within the course throughout the week. You will normally communicate with your instructor in the weekly discussions or the General Questions discussion topic so that your questions and the instructor's answers benefit the entire class. You should feel free, however, to communicate with your instructor

via SNHU email at any time, particularly when you want to discuss something of a personal or sensitive nature. Your instructor will generally provide a response within 24 hours.

Grade Distribution

Assignment Category	Number of Graded Items	Point Value per Item	Total Points
Discussions	4	50	200
MyAccountingLab Homework	7	45	315
Short Paper	1	1	90
Final Project			
Final Project I Submission	1	1	105
Final Project II Milestone One	1	1	90
Final Project II Submission	1	1	200
			Total Course Points: 1,000

This course may also contain practice activities. The purpose of these non-graded activities is to assist you in mastering the learning outcomes in the graded activity items listed above.

University Grading System: Undergraduate

Grade	Numerical Equivalent	Points
A	93–100	4
A-	90–92	3.67
B+	87–89	3.33
B	83–86	3
B-	80–82	2.67
C+	77–79	2.33
C	73–76	2
C-	70–72	1.67
D+	67–69	1.33
D	60–66	1
F	0–59	0
I	Incomplete	
IF	Incomplete/Failure *	
IP	In Progress (past end of term)	
W	Withdrawn	

* Please refer to the [policy page](#) for information on the incomplete grade process.

Grading Guides

Specific activity directions, grading guides, posting requirements, and additional deadlines can be found in the

Assignment Guidelines and Rubrics section of the course.

Weekly Assignment Schedule

All reading and assignment information can be found within each module of the course. Assignments and discussion posts during the first week of each term are due by 11:59 p.m. Eastern Time. Assignments and discussion posts for the remainder of the term are due by 11:59 p.m. of the student's local time zone.

In addition to the textbook readings that are listed, there may be additional required resources within each module.

Module	Topics and Assignments
1	Introduction to Cost Accounting and Costing Purposes <i>Horngren's Cost Accounting: A Managerial Emphasis</i> , Chapters 1 and 2 1-1 Sign Up for the Courseware 1-2 Discussion: Strategy and Management Accounting 1-3 MyAccountingLab Homework: Chapters 1 and 2 1-4 Final Project Review
2	Job Costing <i>Horngren's Cost Accounting: A Managerial Approach</i> , Chapter 4 2-1 MyAccountingLab Homework: Chapter 4 2-2 Short Paper: Job Costing Versus Process Costing 2-3 Reviews and Reminders
3	Activity-Based Accounting <i>Horngren's Cost Accounting: A Managerial Approach</i> , Chapter 5 3-1 MyAccountingLab Homework: Chapter 5 3-2 Final Project I Submission 3-3 Reviews and Reminders
4	Flexible and Master Budgets <i>Horngren's Cost Accounting: A Managerial Approach</i> , Chapters 6, 7, and 8 4-1 MyAccountingLab Homework: Chapters 6, 7, and 8 4-2 Discussion: To Budget or Not To Budget 4-3 Reviews and Reminders
5	Inventory Costing <i>Horngren's Cost Accounting: A Managerial Approach</i> , Chapter 9 5-1 MyAccountingLab Homework: Chapter 9 5-2 Final Project II Milestone One: Budgets 5-3 Reviews and Reminders
6	Cost Accounting and Decision Making <i>Horngren's Cost Accounting: A Managerial Approach</i> , Chapter 11 6-1 MyAccountingLab Homework: Chapter 11 6-2 Discussion: Opportunity Cost 6-3 Reviews and Reminders

Module	Topics and Assignments
7	Capital Budgeting and Cost Analysis <i>Horngren's Cost Accounting: A Managerial Approach</i> , Chapter 21 7-1 MyAccountingLab Homework: Chapter 21 7-2 Final Project II Submission
8	Performance and the Balanced Scorecard <i>Horngren's Cost Accounting: A Managerial Approach</i> , Chapters 12, 19, and 23 8-1 Discussion: Reflection

Attendance Policy

Online students are required to submit a graded assignment/discussion during the first week of class. If a student does not submit a graded assignment/discussion during the first week of class, the student is automatically dropped from the course for non-participation. Review the [full attendance policy](#).

Late Assignments Policy

Meeting assigned due dates is critical for demonstrating progress and ensuring appropriate time for instructor feedback on assignments. Students are expected to submit their assignments on or before the due date. Review the [full late assignment policy](#).

SNHU Student Handbook

Review the [student handbook](#).

ADA/504 Compliance Statement

In accordance with Section 504 of the Rehabilitation Act of 1973, Title III of the Americans with Disabilities Act (ADA) of 1990, and the Americans with Disabilities Act Amendments Act (ADAAA) of 2008, Southern New Hampshire University does not discriminate on the basis of disability, including intellectual disability, in admission, treatment, or access to its programs or activities, nor does it discriminate in employment in its programs or activities.

The university prohibits unlawful discrimination on the basis of disability and takes action to prevent such discrimination by providing reasonable accommodations to eligible individuals with disabilities. A disability is a condition or impairment that impacts a "major life activity" or "major bodily function."

- **Major life activities** include, but are not limited to, caring for oneself, performing manual tasks, seeing, hearing, eating, sleeping, walking, standing, lifting, bending, speaking, breathing, learning, reading, concentrating, thinking, communicating, and working.
- **Major bodily functions** include, but are not limited to, functions of the immune system, normal cell growth, and digestive, bowel, bladder, neurological, brain, respiratory, circulatory, endocrine, and reproductive functions. Disabilities include physical, medical (including pregnancy), mental health, and learning needs.

At the beginning of each term, or as soon as you become aware of a disability or accessibility concern, we encourage you to contact the Online Accessibility Center (OAC) to discuss accommodations for which you may be

qualified. Reasonable accommodations are established through an interactive process between the student and the OAC.

Note that accommodations are not retroactive and that disability accommodations are not provided until acceptable documentation of a disability and its impact is received and an accommodation letter has been processed. If you are unsure whether your condition qualifies as a disability or accessibility concern, please contact the OAC for determination.

Contact Information:

Online Accessibility Center

Phone: 866-305-9430

Email: oad@snhu.edu

For questions concerning support services, documentation guidelines, or general disability issues, please visit the [Online Accessibility Center](#) website.

If you feel you have been denied appropriate disability-related accommodations, including appropriate auxiliary aids and services, you may file a grievance as described in the ADA/504 Grievance Policy found on the [Disability and Accessibility Services](#) website.

Academic Honesty Policy

Southern New Hampshire University requires all students to adhere to high standards of integrity in their academic work. Activities such as plagiarism and cheating are not condoned by the university. Review the [full academic honesty policy](#).

Copyright Policy

Southern New Hampshire University abides by the provisions of United States Copyright Act (Title 17 of the United States Code). Any person who infringes the copyright law is liable. Review the [full copyright policy](#).

SNHU Withdrawal Policy

Review the [full withdrawal policy](#).

Southern New Hampshire University Policies

More information about SNHU policies can be found on the [policy page](#).

Student Work Samples

For the purpose of continuous improvement of our educational training, Southern New Hampshire University may, on occasion, utilize anonymous student work samples for internal professional development and staff training. If you would like to withdraw permission for use of your work, please complete the [Student Work Sample Survey](#).