

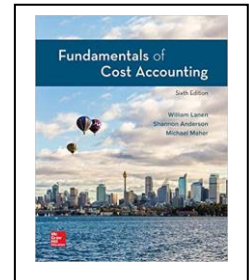
---

**Instructor:** David Weaver, MBA, MA  
**Office:** Kelce 223-J  
**Hours:** In Office- M & W 9:30-11, & 3:15 – 4:45 - Virtual Hours (online) – Th 8 – Noon  
**Phone:** 417-437-8929 cell  
**E-mail:** [davidweaver@pittstate.edu](mailto:davidweaver@pittstate.edu)

---

### Textbook

Fundamentals of Cost Accounting 6<sup>th</sup> edition (2020), Lanen, Anderson, Maher ISBN 9781260708738 Connect Accounting, McGraw-Hill's web-based assignment and assessment platform. You must have Connect. If you encounter problems signing on to Connect, please call McGraw-Hill direct: 800-331-5094. Please bring to class each day a calculator, pencil, applicable PowerPoint presentation (on Canvas) and any other instructor provided materials that can be found on Canvas.



### Catalog Course Description

A study of the concepts and methods to prepare and report cost information for planning and control in manufacturing and service industries. Topics include job order and process costing, standard costing, activity-based costing, cost allocation, and budgeting.

### Prerequisites

Prerequisite: ACCTG 202 Managerial Accounting and junior standing.

### Course Objectives / Learning Outcomes

#### Students in this course should at an intermediate level be able to:

- Apply the IMA ethical framework to business situations
- Solve business problems using the linear relationship between cost, volume and profit
- Apply costs to products in manufacturing organizations
- Explain how to refine a cost system
- Solve business problems which lend themselves to the flexible budget paradigm
- Calculate variances and use variance information to improve business operations
- Demonstrate an understanding of job costing and process costing.

#### Skills Development/Critical Thinking Skills - Students in this course should at an intermediate level be able to:

Demonstrate the ability to distinguish between relevant and irrelevant information in problem solving

- Articulate a problem and develop a logical and reasonable response to it using appropriate sources
- Demonstrate the ability to analyze and synthesize information

- Explain the importance of transfer pricing for segment and international reporting, and its implications
- Exercise professional judgment
- Have a global mindset

**Course Outline / Schedule – See last page of syllabus**

**Teaching Methods**

Lecture, discussion, and in-class problems along with McGraw Hill Connect Class participation is expected which includes, but is not limited to, coming to class prepared, (textbook, paper, pencil, calculator, PowerPoint, other notes etc.) Participating in problem solving, general discussion, and all other class activities. Class lectures will be brief and will be based on the textbook material and Power Point presentations. Most of the class time will be spent working on exercises and problems from the text. It is essential that you complete the required out of class assignments so that you can benefit fully from the activities completed in class.

**Canvas**

Homework assignments will be posted in Canvas and Connect; Announcements, Grades, PowerPoints, Notes and other material will be posted on Canvas. Unit exams will be taken on Canvas.

**Attendance Policy**

If for some reason you need to miss a class, it will be up to you to get notes from another student in the class. Students who need to miss a class can also read the text on their own and consult the syllabus and content on Canvas for help on catching up from an absence.

**Classroom Conduct**

Treat others as you wish to be treated. Please, no food in the classroom, Participate, ask questions, be engaged. Employers of PSU graduates frequently tell us that professionalism, writing skills, ethics, and accountability are high on their list of qualities they seek in potential employees. In order to help students prepared for a professional career, professional conduct will be required in the classroom.

**Academic Integrity**

All Pitt State students are bound by the academic integrity policies of the university as described and outlined in the current Syllabus Supplement. Please familiarize yourself with these rules and guidelines. In addition, as a course offered through the Kelce College of Business, students in this class are obligated to adhere to the college's Student Code of Ethics as outlined below.

Students shall:

- Arrive on time and remain until dismissed at all class sessions and to notify instructors in advance of anticipated absences, late arrivals, or early departures whenever possible.
- Turn off cell phones or other electronic devices while in class, unless permission to use them has been granted.

- Refrain from class disturbances including, but not limited to vulgar language, threats, nonverbal conduct and/or clothing considered to be offensive.
- Prepare for and participate in all classes.
- Treat fellow students, staff, faculty, and administrators with respect.
- Prepare assignments and exams honestly.
- Avoid plagiarism or unacknowledged appropriation of another's work in any academic work. Refrain from giving or receiving inappropriate assistance.
- Respect University property and use resources in the most effective and efficient manner.
- Obey the policies, regulations, and laws of the United States of America, The State of Kansas, The Kansas Board of Regents, Pittsburg State University and the Gladys A. Kelce College of Business.
- *In summary: **DO YOUR OWN WORK!***

### **Students with Disabilities**

Please inform the instructor if you have a learning or physical disability that interferes with course requirements. Assistance and/or appropriate accommodations may be available through the contacts listed on the current Syllabus Supplement.

### **Other Policies:**

1. Grades will be posted to Canvas. Students should regularly check Canvas to find any new materials, announcements, etc. added by the instructor.
2. All assignments have specific due dates and **late assignments CANNOT be accepted.**
3. The instructor reserves the right to alter or amend the syllabus, schedule or assignments at any time as the instructor feels necessary.
4. If you experience technical difficulties with Connect, you should contact Connect customer support at 800-331-5094 or online at <http://mpss/mhhe.com>.
5. Preferred communication methods with instructor are after class, during office hours or by appointment, through email [davidweaver@pittstate.edu](mailto:davidweaver@pittstate.edu) or by phone. My cell number is 417-437-8929. Please text in advance to make sure I am available. Include your name and what class you are in (example: John Doe, Intermediate Accounting).
6. Please ask questions, all questions and feedback in class or by email are valued.

### **Campus Closure and Inclement Weather**

If Pittsburg State University (PSU) closes campus due to weather, pandemic, or any other reason this class shall move to an online delivery method for the duration of the closure. Class assignments and instructional material can be accessed on Canvas This policy shall also be subject to any guidance or policies from PSU.

## Pittsburg State University Syllabus Supplement

The Syllabus Supplement provided by the University is incorporated by reference into this syllabus

The Syllabus Supplement is available at:

[https://www.pittstate.edu/registrar/\\_files/documents/syllabus-supplement-spring-2022.pdf](https://www.pittstate.edu/registrar/_files/documents/syllabus-supplement-spring-2022.pdf)

## Course Evaluation Methods (Grading)

4 exams @ 100 pts. Each	400
Case studies done in groups (12 @ 5 pts)	60
Homework Assignments (13 @ 10 pts)	130
<b>Total points available</b>	<b>590</b>

A -90-100%

B-80-89%

C-70-79%

D-60-69%

F- 0-59%

Your final grade is based on a percentage of total points. If you have any questions regarding grades during the semester, please contact your instructor after class, or by email. Your final grade is **NOT** open for negotiation. Your grade will be determined by the points you earned during the semester and will not be influenced by the grade you need for graduation, to maintain academic standing, to gain admittance into a degree program with competitive admissions, or for any other reason.

## Unit Exams

Exams will generally consist of 25 multiple choice questions worth 3 points each. Exams will be available on McGraw Hill Connect and must be taken on a laptop with a camera. Students will need to install the proctoring software from McGraw Hill before taking the exam. **Late or Makeup Exams will not be allowed. Students experiencing technical issues should contact McGraw Hill Connect Customer Service.** That number changes sometimes so try googling it.

Recordings of quiz sessions made by the McGraw Hill proctoring software are an essential component of maintaining the academic integrity of this class. Students are responsible for following the proper requirements and protocols that will result in a recording that is complete and capable of being reviewed. Recordings that are incomplete or recorded in such a way that they are incapable of being reviewed because of poor lighting conditions, excessive movement, or other obfuscation will result in a penalty ranging from a warning to a zero on the exam. Any penalty will be at the instructor's discretion.

**The use of phones, tablets, secondary computers, or any other secondary electronic device during Chapter Quizzes is NOT allowed. This includes the wearing of headphones or earbuds. The use of a secondary device and/or the wearing of headphones/earbuds while taking a Chapter Quiz constitutes academic dishonesty will result in a penalty ranging from a warning to a zero on the exam. Any penalty will be at the instructor's discretion.**

### **Chapter Cases**

There will be 12-chapter cases during the semester **that will be done in class in groups** of two or three. Cases will be handed in at the end of class and be **worth up to 5 pts each for those who attend class and up to 1 points each for those who are absent** from the class on the day we do this.

### **Homework**

Homework will be assigned for every chapter and will be composed of a selection of the exercises and problems from the end of the chapter. **Each homework assignment will be worth 5 points.** Homework assignments will be graded based upon completion, not correctness – if you do all the problems, you receive all 5 points. You may work with other students on the homework, **but the work you turn in must be your own.** If duplicate work is turned in, neither student will receive credit. All homework must be turned in by 11:59 PM on the due date listed on the course guide. **All homework must be done as a Microsoft Excel file** and attached to the assignment that you submit in Canvas. You must show your work on the homework problems, using equations, functions, cell references, etc. in Excel instead of just values.

### **Please Note**

The instructor reserves the right to amend and to reorganize this syllabus at any time and for any reason during the class and semester.

**INTERMEDIATE MANAGERIAL ACCOUNTING 315**  
**Tentative Assignment Schedule - Fall 2022**  
(Instructor reserves the option to change or amend the schedule at any time as needed)

Date	Chapter Description	Homework Due	Due Date
M 8/22	<b>Course Introduction and Syllabus;</b>		
W 8/24	<b>Chapter 1 - Cost Accounting: Information for Decision Making</b> uses and users of cost acctg & financial acctg; cost acctg - decision making performance evaluation; current trends in cost acctg	Chapter One 30, 37, 44 A & B, 48	8/28
		Case 1-53	8/24
M 8/29	<b>Chapter 2 - Cost Concepts and Behavior</b> Definition, presentation in financial statements	Chapter Two	9/4
W 8/31	Cost allocation; D.M., D.L., O.H. cost added to product to each stage of the production process.	33, 36, 39, 42	
		Case 2-77	8/31
M 9/5	<b>Chapter 3 - Fundamentals of Cost Volume Profit (CVP) Analysis</b> CVP analysis; effect of cost structure on decisions;	Chapter Three	9/11
W 9/7	CVP analysis; taxes, multiple products, & alternative cost structures assumptions & limitations of CVP analysis	30, 34, 50, 56	
		Case 3-72	9/7
M 9/12	<b>Chapter 4 - Fundamentals of Cost Analysis for Decision Making</b> Differential analysis; pricing decisions; different approaches for establishing prices;	Chapter Four	9/16
W 9/14	differential analysis/production decisions; theory constraints	40, 42, 48, 49, 52, 57A,B,C	
		Case 4-77	9/14
<b>Exam 1 - Chapters 1-4 - Posted on Connect</b>		<b>Due Sunday, September 18 by 11:59 PM</b>	
M 9/19	<b>Chapter 6 - Fundamentals Product and Service Costing</b> themes underlying design of cost systems; cost allocation in a cost mgmt. system; basic product costing system; allocation of overhead cost to products; 2 stage product alloc. system; job order, process, & operations	Chapter Six	9/25
W 9/21		24, 33, 36, 51, 52, 56	
		Case 6-63	9/21
M 9/26	<b>Chapter 7 - Job Costing</b> Job & job shop; assigning costs; overhead allocation using predet. rates; apply job costing methods in service organizations; ethical issues; difference between jobs & projects	Chapter Seven	10/2
W 9/28		26, 33, 41, 65	
		Case 7-69	9/28
M 10/3	<b>Chapter 8 - Process Costing</b> Concept & purpose of equivalent units; five-step process in assigning costs; weighted-average costing; process vs. job costing; operation costing vs. job costing & process costing, Exam Review	Chapter Eight	10/7
W 10/5		20, 28, 33, 47, 57	
		Case 8-70	10/5
<b>Exam 2 - Chapters 6-8 - Posted on Connect</b>		<b>Due Sunday, October 9 by 11:59 PM</b>	
M 10/10	<b>Chapter 9 - Activity Based Costing</b> potential effects of using reported product costs for decision making; 2 stage product costing system; plantwide vs. dept. allocation methods; relationship between activity-based costing & two-stage product system;	Chapter Nine	10/16
W 10/12		34, 36, 43, 50, 61	
		Case 9-70	10/12
M 10/17	<b>Chapter 11 - Service Department and Joint Cost Allocation</b> why service costs are allocated; allocation of service department costs: using the direct method' the step method' & the reciprocal method; net realizable value method; sell-or-process-further decision	Chapter Eleven	10/23
W 10/19		26, 29, 30, 48, 50, 55E	
		Case 11 - 77	10/19
M 10/24	<b>Chapter 13 - Planning and Budgeting</b> role of budgets in overall organization plans; importance of people in budgeting process; estimate sales; develop production & cost budgets; estimate cash flows; develop budgeted financial statements;	Chapter Thirteen	10/28
W 10/26		25, 30, 31, 34, 35, 42, 44, 45	
		Case 13-66	10/26
<b>Exam 3 - Chapters 9, 11, 13 - Posted on Connect</b>		<b>Due Sunday, October 30 by 11:59 PM</b>	
M 10/31	<b>Chapter 15 - Transfer Pricing</b> basic issues with transfer pricing; general transfer pricing rules; behavioral issues & incentive effects of negotiated transfer prices, cost-based transfer prices, & market-based transfer prices; role of transfer prices in segment reporting	Chapter Fifteen	
W 11/2		31,, 32, 36, 37, 53, 54	4/10
		Case 15-55	4/7
M 11/7	<b>Chapter 16 - Fundamentals of Variance Analysis</b> budgets in performance evaluation; flexible budgets, fixed cost variance sales activity variance; profit variance analysis; variable cost variances;	Chapter Sixteen	
W 11/9		36, 52, 59, 60, 61, 67	4/23
M 11/14		Case 16-77	4/19
W 11/16	<b>Wednesday 11/16 - Tentative Guest Speaker</b>		
M 11/28	<b>Ch. 18- Performance Measurement to Support Business Strategy</b> management accountants & use of nonfinancial performance measures; performance measures differ across levels of organization; employee involvement in an effective performance measurement system	Chapter Eighteen	
W 11/30		33, 34, 39, 45, 58a	4/30
		No Case	
<b>Monday 12/5 &amp; Wednesday 12/ 7 Guest Speakers</b>			
<b>Final Exam - Chapters 15, 16, 18 - Posted on Connect</b>		<b>Due Tuesday December 13 by 11:59 PM</b>	