



You are required to use a **non-programmable** calculator for exams (i.e. cannot pre-program formulae such as a graphing calculator). This is the only calculator that you will be allowed to use for exams; if you do not already have such a calculator, purchase one early so that you are comfortable using it by exam time. Using any other type of calculator will be considered a violation of the honor code. Cell phones may not be used as a calculator during exams.

## Class Conduct

### Attendance Policy

I do not enforce an attendance policy. However, this is a fast-paced course and we will cover important problems and topics in class. Exams are designed so that attendance and active participation are critically important to success. I therefore strongly recommend attending classes regularly. If you do need to miss a class, it is your responsibility to keep pace.

### Participation

This is an upper-division accounting course and will be conducted in a business-like environment. Accordingly, students are expected to be seated and fully prepared for class participation *prior* to the time set for the class to commence and should plan on being present for the *entire* class period. (Walking out while class is underway is NOT professional behavior.) Professionalism includes not using electronic communication devices during class. *Students who do not act in a professional manner in class can have their grade lowered at the discretion of the instructor.*

## Grade Structure

Student Profile	5%
Exam 1- Feb. 13 <sup>th</sup>	30%
Exam 2- Mar. 27 <sup>th</sup>	30%
Exam 3- Apr. 30 <sup>th</sup>	30%
<u>In-class performance</u>	5%
Total	100%

## Exams

1. **No makeup exams.** If any exam is missed without a valid, documented excuse, you will be assigned a score of zero (0) on the examination. Excused absences will be granted **ONLY** when the situation meets the guidelines set forth in the UF attendance policies (see: <https://catalog.ufl.edu/ugrad/current/regulations/info/attendance.aspx>). The list of exceptions is very small and narrow (e.g. serious illness, death in the family, religious holidays) and you must notify me in person or by email prior to the exam. Within a week after returning, you must submit documentation supporting your excuse (e.g. note from doctor). Previously scheduled vacations, family reunions, weddings, leadership programs, employment interviews/events, etc. are **not** excused absences. With written documentation, I will shift the exam weight to the other two equally.
2. Each exam will include **one page with formulas**. This page will be made available on Canvas website one week before the exam.

### Grading

UF Grade Policy: <https://catalog.ufl.edu/ugrad/current/regulations/info/grades.aspx>.

**Course Grade:** The grading scale used will be as follows:

93-100% = A; 90-92% = A-; 87-89% = B+; 83-86% = B; 80-82% = B-; 77 -79% = C+; 73-76%= C; 70-72% = C-; 60-69% = D; 0-59%=E.

**Grade Values:** The grade-point value per credit hour associated with each letter grade is assigned by the Office of the University Registrar:

A = 4.0, A- = 3.67, B+ = 3.33, B = 3.0, B- = 2.67, C+ = 2.33, C = 2.0, C- = 1.67, D+ 1.33, D = 1.0, D- = .67, E = 0.0

### **Course Evaluations**

Students are expected to provide feedback on the quality of instruction in this course based on 10 criteria. These evaluations are conducted online at <https://evaluations.ufl.edu>. Evaluations are typically open during the last two or three weeks of the semester, but students will be given specific times when they are open. Summary results of these assessments are available to students at <https://evaluations.ufl.edu/results/>.

### **Honesty**

Academic dishonesty will not be tolerated. Students are required to know and comply with the university's policy on academic honesty. This policy is detailed in the Undergraduate Catalog and by reference is included in this course syllabus. For more information visit:

<https://www.dso.ufl.edu/sccr/process/student-conduct-honor-code/>

### **Students with Disabilities**

Students with disabilities requesting accommodations should first register with the Disability Resource Center (352-392-8565, [www.dso.ufl.edu/drc/](http://www.dso.ufl.edu/drc/)) by providing appropriate documentation. Once registered, students will receive an accommodation letter which must be presented to the instructor when requesting accommodation. Students with disabilities should follow this procedure as early as possible in the semester.

### Class Schedule

The schedule below is intended as a guide. It may be modified depending on the speed and comfort level of the class.

No.	Date	Chapter	Topic
1	Jan 9	1, 2	Introduction to Cost Accounting
2	Jan 11	1, 2	Introduction to Cost Accounting
3	Jan 16	3	Cost Volume Profit Analysis
4	Jan 18	4	Job Costing
5	Jan 23	17	Process Costing
6	Jan 25	5	Activity Based Costing
7	Jan 30	6	Budgeting
8	Feb 1	7	Variiances and Flexible Budgeting
9	Feb 6	8	Overhead Variiances
10	Feb 8	Review	
11	<b>Feb 13</b>		<b>Exam 1 (Chapter 1-8 &amp; 17)</b>
12	Feb 15	9	Inventory Costing and Capacity Analysis
13	Feb 20	10	Determining How Costs Behave
14	Feb 22	11	Decision Making and Relevant Costs
15	Feb 27	13	Pricing Decisions and Cost Management
16	Mar 1	12	Balanced Scorecard and Strategic profitability
17	Mar 13	12	Balanced Scorecard and Strategic profitability
18	Mar 15	14	Cost Allocation, Customer Profitability Analysis and Sales Variance Analysis
19	Mar 20	15	Allocation of Support Department Costs, Common Costs and Revenues
20	Mar 22	Review	
21	<b>Mar 27</b>		<b>Exam 2 (Chapter 9-15)</b>
22	Mar 29	16	Cost Allocation: Joint Products
23	Apr 3	20	Inventory Management
24	Apr 5	21	Capital Budgeting
25	Apr 10	22	Management Control Systems, Transfer pricing
26	Apr 12	22	Management Control Systems, Transfer pricing
27	Apr 17	23	Performance Measurement and Compensation
28	Apr 19	23	Performance Measurement and Compensation
29	Apr 24	Review	
30	<b>Apr 30</b>		<b>Exam 3 (Chapter 16, 20 - 23)</b>