

**ACCT 3315.001**  
**Cost Accounting**  
**The University of Texas at Tyler**  
**Department of Accounting**  
**Spring 2025**

**Contact Information:**

Hoyoung Kim, PhD  
Office: BUS 350.08  
Email: [hoyoungkim@uttyler.edu](mailto:hoyoungkim@uttyler.edu) (preferred)  
Phone: (903) 565-6492  
Classroom: Soules College of Business 00203  
Class time: T/Th, 11 AM – 12:20 PM  
Office hours: T/Th, 12:30 –2 PM or by appointment at  
[https://calendly.com/dr\\_hoyoungkim/dr-kim-s-office-hours](https://calendly.com/dr_hoyoungkim/dr-kim-s-office-hours)

**Course Description:** Accounting for manufacturing operations; emphasis on standard costing, process costing, and relevant analysis for decision-making.

**Prerequisite:** ACCT 2302 and ACCT 3311.

**Required textbook:** Cost Accounting: With Integrated Data Analytics 1st Edition by Karen Congo Farmer and Amy Fredin. Wiley. ISBN: 978-1-119-62439-4.

A student of this institution is not under any obligation to purchase a textbook from a university-affiliated bookstore. The same textbook may also be available from an independent retailer, including an online retailer. I only require that you purchase the Wiley Plus Access code since it comes with a free eBook. You must purchase the Wiley Plus access code in order to complete online homework and accounting problems. **I accept HW submitted through Wiley Plus only. I will not accept HW submitted as email attachment or in any other form.**

**Course objectives:**

Students in this course will be able to:

- Understand the purpose of cost accounting.
- Understand the concept of cost allocation and the relationship between activities and costs.
- Understand the concept of cost accumulation methods employed in various industries.
- Understand the principles of budgeting.
- Understand variances/ standard costing.
- Understand the relevancy of costs for decision-making.
- Understand how to use accounting information for planning and decision-making.
- Understand the concept of management control systems



**Class format:** Class instruction consists of lectures, discussions, and problem-solving. PowerPoint class notes will be posted on Canvas. It is recommended that you bring the notes and a calculator to each class session. Examples and problems are frequently worked during class as effective means of learning important concepts. You may be called on to offer your ideas and answers to the problems discussed.

**Attendance:** Regular class attendance is expected of all students and critical to your understanding of the material. You are responsible for all material covered in class during your absence.

**Assessment:** Your grade will be based on the following:

|            |                    |
|------------|--------------------|
| Test 1     | 10%                |
| Test 2     | 10%                |
| Test 3     | 10%                |
| Final exam | 20%                |
| Case study | 15%                |
| Homework   | 35%                |
| Total      | <b><u>100%</u></b> |

Grades will be assigned based on a 90, 80, 70, 60 percentage scale.

**Tests:** There will be three midterm exams and one final exam. The final exam will be cumulative, covering all topics during the semester. You are allowed to use only the following items during exams: a four-function calculator, pencils or pens, and erasers. The exam format may include problems, multiple-choice questions, and short-answer questions. There are no make-up examinations. Please see the syllabus for exam dates.

If you cannot take the test/exam on the scheduled date due to legitimate reasons, you need to make an arrangement with me to take the test/exam before the scheduled date. **There are no make-up quizzes, tests or exams, except for medical emergency.** Proper documentation must be submitted if requested. No late submission will be accepted without notice in advance or proper documentation.

**Individual Homework:** There are eight homework assignments. You are required to work on these assignments independently. Copying others' work is strictly forbidden. Three attempts per question are allowed. After the first attempt, 10% of points will be deducted. Also, 20% of points will be deducted for each day late.

**Case study:** I will assign one case for the group assignments. Each group should not consist of more than **three** members. If a report is required for a certain case assignment, the report should be neat, legible, and easy to follow. Submission and grading guidelines will be available on Canvas. Each student in the group will receive the same grade based on the quality of the report. Plagiarism on a group assignment will impact the grade of all members of the group.

If you cannot take the quiz/exam on the scheduled date due to legitimate reasons, you need to make an arrangement with me to take the quiz/exam **before** the scheduled date. **There are no make-up quizzes or tests, except for medical emergency.** Proper documentation must be submitted if requested. **No late submission will be accepted without notice in advance or proper documentation.**

### **University Policies and Information**

Please refer to the Canvas module for University Policies and Information.

### Tentative Class Schedule, Spring 2025

| Date          | Class topic  | Assignments due <u>every Sunday</u> |
|---------------|--|-------------------------------------|
| W1: 1/13-19   | Introduction<br>Chapter 1: Cost Accounting Has Purpose<br>Chapter 2: Refresher on Cost Terms | HW 1                                |
| W2: 1/20-26   | Chapter 8: Job-Order Costing   | HW 2                                |
| W3: 1/27-2/2  | Chapter 9: Activity-Based Costing  | HW 3                                |
| W4: 2/3-2/9   | <b>Test 1</b>  |                                     |
| W5: 2/10-16   | Chapter 11: Process Costing  |                                     |
| W6: 2/17-23   | Chapter 11: Process Costing (continued)  | HW 4                                |
| W7: 2/24-3/2  | Chapter 6: Mastering the Master Budget   | HW 5                                |
| W8: 3/3-9     | Chapter 10: Variance Analysis and Standard Costing   | HW 6                                |
| W9: 3/10-16   | <b>Test 2</b>  |                                     |
| W10: 3/17-23  | <b>Spring break</b>  |                                     |
| W11: 3/24-30  | Chapter 14: Support Department Costing   |                                     |
| W12: 3/31-4/6 | Chapter 14: Support Department Costing (continued)   | HW 7                                |
| W13: 4/7-13   | Chapter 17: Management Control Systems and Transfer Pricing                                  | HW 8                                |
| W14: 4/14-20  | <b>Test 3</b>  |                                     |
| W15: 4/21-27  | Case Study: Transfer Pricing (Group assignment)  | Case Study                          |
| W16: 4/28-5/4 | <b>Final Exam</b>  |                                     |