Robert C. Vackar College of Business and Entrepreneurship
School of Accountancy
Cost Accounting and Management
Course number: ACCT 3324-90L
SYLLABUS
Term: Fall 2020

COURSE INFORMATION:
Course Modality: Online Asynchronous Courses (OASYNC)

INSTRUCTOR INFORMATION:
Instructor Name: Christian Kuiate Sobngwi
Phone: (956)-665-7936
E-Mail: christian.sobngwi@utrgv.edu
Office location: ECOBE 220A
Office hours: Tuesdays and Thursdays 10:00 AM- Noon; or by appointment (Time Zone is U.S. Central Standard Time (CST))

WELCOME & INTRODUCTION TO COURSE MODALITY STATEMENT

Welcome to ACCT 3324: Cost Accounting and Management! My name is Christian Kuiate-Sobngwi, Ph.D. and I will be your instructor for this course. The quality of your experience in this course strongly depends on the extent of your personal involvement in the learning process. I will be constantly available to help you throughout this process. As much as you can, feel free to email me, ask for sessions on Blackboard Collaborate or Zoom. The key word in this class is "PRACTICE"! Be prepared to turn in multiple assignments on a weekly basis. Let us embark on fun learning journey.

Whenever there is a question about this course or what assessments/assignments are due, please remember to check this syllabus and your modules in Blackboard.

Online Asynchronous Courses: These courses will be delivered fully online. There will be no designated class meeting time for real-time instructor/student interaction, which gives you the flexibility to engage with the course materials as best fits your daily schedule. Your learning will be guided by the digital presentation of the course content (e.g., recorded lectures, presentations, outlines, notes) and scheduled assignments. Your instructors will provide you with feedback on assigned work, communicate with you electronically, and be available to meet as defined on this syllabus.

COURSE DESCRIPTION, PREREQUISITES & MODE OF LEARNING
Description: This course complements the coverage in ACC 2302 and focuses on cost accumulation and product costing, standard costing, variance analysis, strategic profitability analysis, cost allocation, and responsibility accounting.

Prerequisite: ACC 2302 with a grade of “C” or better. As a reminder, this is an upper-level accounting course. Successfully completing this class requires that you devote sufficient time and efforts to learn the details associated with the various topics. If you have not recently had an accounting course, make sure to consult with me before you enroll in the class.
COVID-19 RESOURCES:
Please visit the [UTRGV COVID-19 Website](https://www.utrgv.edu/coronavirus/index.htm) via the following link for the most up-to-date information and resources. This includes information on self-screening questions, links to forms for travel and contact, etc.

Boilerplate language on self-screening and reporting is currently being developed.

Face Covering Protocol:
As part of the university’s ongoing COVID-19 mitigation efforts to maintain a healthy environment for all members of our campus community, anyone entering a campus building must wear a face covering that covers the mouth and nose. The covering must be worn in all hallways, public spaces, research labs, teaching/computer labs, libraries, classrooms, automobiles with a passenger, stairwells, elevators and common areas, as well as office spaces. In office spaces, when social distancing of 6 feet is possible and maintained, face coverings may be removed. Face coverings also are required in outdoor settings when safe social distancing and gathering practices are not possible.

TEACHING PHILOSOPHY
As an educator, I want to serve as an effective facilitator who engages students to become confident active learners armed with a critical mindset and the set of analytical skills necessary to generate innovative solutions to complex business problems. My objective in this course is to provide you with an analytical approach to resolving complex business problems. I consider this course to be essential in equipping you with a better understanding of the accounting implications of operating decisions. Consequently, I encourage you to develop the requisite analytical skills necessary to understand the economics of the firm that are likely to affect the firm’s operating effectiveness and efficiency.

COMMUNICATION WITH OR BY INSTRUCTOR
I will utilize blackboard announcements and UTRGV e-mail to communicate with you. I may also utilize Panopto® or Zoom® when I want to illustrate or emphasize a concept with audio recording. I would send out an announcement if I did this. If I choose to include other means of communication not mentioned here, I will send out an announcement.

Please refer to the instructor Information section above to find out the best time I can be reached. If you e-mail the instructor, for the most part a response will occur within 24 hours for Mondays through Thursdays, and within 48 hours for Fridays through Sundays.

LEARNING OBJECTIVES/OUTCOMES FOR THE COURSE
The goals for this course are to learn tools and techniques being utilized by management accountants including cost accountants, controllers, and chief financial officers, and to learn problem-solving methods found helpful in developing, implementing, and evaluating decisions that impact the success of any business.

After successfully completing this course, a student should be able to:
- Apply cost accounting concepts, terminology, methods, and measurement techniques within an entity.
- Compare and contrast different costing methods and cost accumulation systems such as process vs. job order costing.
- Design, implement, and evaluate budgetary control systems.
- Implement and evaluate cost allocation methods in the context of support departments and joint production processes.
- Discuss ethical issues that arise in the area of cost accounting.
The Robert C. Vackar College of Business Entrepreneurship has adopted the following learning goals and objectives that each student should achieve while in the degree program. Not all goals and objectives are covered in each course; however, all goals and objectives should be addressed throughout the degree program.

<table>
<thead>
<tr>
<th>BBA Learning Goals</th>
<th>This course contributes to the following College of Business and Entrepreneurship learning goals:</th>
<th>How measured</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demonstrate foundational knowledge of functional area concepts and theories.</td>
<td>☑</td>
<td>Exam, homework assignments, and projects.</td>
</tr>
<tr>
<td>Demonstrate effective business communication skills.</td>
<td>☑</td>
<td>Project report, essay assignment, and class participation.</td>
</tr>
<tr>
<td>Apply sustainable practices (economic, social and ethical, and environmental) to business decision-making.</td>
<td>☑</td>
<td>Lectures and class discussions.</td>
</tr>
<tr>
<td>Demonstrate an understanding of how globalization, including conditions on the US-Mexico border, shape effective business decision making.</td>
<td>☑</td>
<td></td>
</tr>
<tr>
<td>Apply quantitative analytical skills to business decision-making.</td>
<td>☑</td>
<td>Exam, homework assignments, and projects.</td>
</tr>
<tr>
<td>Demonstrate the ability to critically analyze business issues.</td>
<td>☑</td>
<td>Exam, essay assignment, homework assignments, and projects.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Accounting Major Learning Objectives</th>
<th>This course contributes to the following Department of Management learning objectives:</th>
<th>How measured</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demonstrate knowledge of accounting functional area concepts and theories</td>
<td>☑</td>
<td>Exam, homework assignments, and projects.</td>
</tr>
<tr>
<td>Understand an accountant’s ethical responsibility</td>
<td>☑</td>
<td>Lectures, class discussions, exam, homework assignments, and projects.</td>
</tr>
<tr>
<td>Demonstrate effective business decision-making skills using both quantitative and qualitative factors</td>
<td>☑</td>
<td>Exam, essay assignment, homework assignments, and projects.</td>
</tr>
</tbody>
</table>

**TEXTBOOK, TECHNOLOGY, AND/OR RESOURCE MATERIAL**

Publisher: Pearson © 2018.
Retail price: $164.25
Purchase the version with access to MyLab. We will use MyLab as the primary platform for homework sets.

**ADDITIONAL RESOURCES**
In addition to the required textbook, we will make use of the Financial Accounting Standards Board Codification: (https://aaahq.org/Research/FASB-GARS). The login information to access the website can be found on Blackboard under the link related to the Financial Accounting Standards Board Codification.

We will also make use of Excel cases for some assignments. The cases are posted on Blackboard.

I will sometimes supplement the notes with video illustrations. Those videos will be posted in the Course Materials folder on Blackboard.

You will have to complete an essay assignment based on your reading comprehension and analysis of two articles published in the February and March 2008 issues of Strategic Finance (a publication of the Institute of Management Accountants). Here are the references of the articles:


You can download the articles from the UTRGV library using your UTRGV credentials.

**COURSE STRUCTURE**
This course is organized into 09 modules. These modules contain assigned a pre-chapter diagnostic test, reading materials, PowerPoint lectures, discussion assignments, group Excel-based assignments, exams, and a group essay assignment.

**COURSE POLICIES**
Late assignments will NOT be accepted. If you miss a deadline for a demonstrable emergency, please contact the instructor, via e-mail, within 24 hours of the missed deadline. The instructor will determine if the matter is considered an emergency of a magnitude to warrant missing the deadline. In addition, appropriate documentation, as determined by the instructor, must be provided. Students missing a deadline will have the missed assignment score replaced by their lowest assignment score in the same grade category.

A ‘best—practice’ that has helped students performances in the past is to abide by the following practice: If an assessment is required to be completed and submitted via the BB tools, please note that you should not wait till the last hour to complete or appropriately upload any submission. Students must endeavor to complete and upload all deliverables at least two hours before the closing time of the technical resource support services, be it the UTRGV COLT or IT Help Desk depending on where the assignment is being completed. This is to allow for time to seek help from those technical departments in case of any technical glitch. Any students that wait till the last hour must bear full responsibility for her/his action/inaction in this respect. Abiding by this practice should keep you from not successfully completing and submitting your assignments.

**Computer Hardware**
To participate in this online course, you should have easy access to a computer less than 3-years old with high-speed Internet connection via cable modem, LAN or DSL. To ensure you are using a supported browser and have required plug-ins please refer to this link (Supported Browsers, Plugins & Operating Systems for Blackboard Learn) from Blackboards resource page.

You also may be required to participate in online collaborate sessions which may or may not require a headset and webcam. If your computer does not have a built-in microphone or webcam, the following are highly recommended:

- Plantronics Headset
- Logitech HD Webcam

**Student Technical Skills**
You are expected to be proficient with installing and using basic computer applications and have the ability to send and receive email attachments.
Software
- Microsoft Office suite
- Mozilla's Firefox (latest version; Macintosh or Windows)
- Google's Chrome (latest version)
- Adobe's Flash Player & Reader plug in (latest version)
- Apple's QuickTime plug in (latest version)
- Virus Protection

Technical Assistance
Blackboard
If you need technical assistance at any time during the course or to report a problem with Blackboard you can contact the Center for Online Learning and Teaching Technology (COLTT):
- Brownsville: 956-882-6792 - Rusteberg 108
- Edinburg: 956-665-5327 - Education Complex (EDCC) 2.202
- Toll Free: 1-866-654-4555
- Hours: M-F 7:30 AM-6:00 PM
- Email: colthelp@utrgv.edu
- Or Submit a Blackboard Ticket: https://utrgv.edusupportcenter.com/

GRADING POLICIES
In this course, we will determine our grades using the following guidelines:

<table>
<thead>
<tr>
<th>Items</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>10%</td>
</tr>
<tr>
<td>Exam 2</td>
<td>15%</td>
</tr>
<tr>
<td>Exam 3</td>
<td>15%</td>
</tr>
<tr>
<td>Compulsory Exam 4</td>
<td>15%</td>
</tr>
<tr>
<td>Pre-chapter diagnostic tests</td>
<td>5%</td>
</tr>
<tr>
<td>Homework assignments</td>
<td>10%</td>
</tr>
<tr>
<td>Discussion assignments</td>
<td>10%</td>
</tr>
<tr>
<td>Group projects</td>
<td>10%</td>
</tr>
<tr>
<td>Group essay assignment</td>
<td>10%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

Once these scores have been tallied, we will use the following grid to determine the letter grades in the class:

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

Make Up Policy
Students missing an exam will have the missed exam score replaced by their compulsory fourth exam score. A student can only miss one exam during the semester. Students cannot miss the compulsory fourth exam.

BLACKBOARD SUPPORT
If you need assistance with course technology at any time, please contact the Center for Online Learning and Teaching Technology (COLTT).
### Campus Information

<table>
<thead>
<tr>
<th>Campus</th>
<th>Brownsville</th>
<th>Edinburg</th>
</tr>
</thead>
<tbody>
<tr>
<td>Location</td>
<td>Casa Bella (BCASA) 613</td>
<td>Education Complex (EEDUC) 2.202</td>
</tr>
<tr>
<td>Phone</td>
<td>956-882-6792</td>
<td>956-665-5327</td>
</tr>
</tbody>
</table>

**Toll Free: 1-866-654-4555**

Office Hours: Monday - Friday, 7:30 a.m. - 6:00 p.m.

Support Tickets Submit a Support Case via our [Ask COLTT Portal](#)

### 24/7 Blackboard Support

Need Blackboard assistance after hours? You can call our main office numbers, 956-882-6792 or 956-665-5327, to speak with a support representative.

### ATTENDANCE:

Students are expected to attend all scheduled classes and may be dropped from the course for excessive absences. UTRGV’s attendance policy excuses students from attending class if they are participating in officially sponsored university activities, such as athletics; have been provided such an accommodation by Student Accessibility Services (SAS); for observance of religious holy days; or for military service. Students should contact the instructor in advance of the excused absence and arrange to make up missed work or examinations.

### ABSENCE/SICK POLICY:

If during the semester your personal circumstances change because of COVID, please do not hesitate to contact me so that we can work on an adjusted plan for the posted deadlines.

**Makeup Work:** Students missing an exam will have the missed exam score replaced by their compulsory fourth exam score. A student can only miss one exam during the semester. Students cannot miss the compulsory fourth exam.

I may choose to hold group office hours on Zoom and those may be recorded for the benefit of students not being able to attend.

The use of recordings will enable you to have access to class lectures, group discussions, etc. in the event you have to miss a synchronous or face to face class meeting due to illness or other extenuating circumstance. Our use of such technology is governed by the Federal Educational Rights and Privacy Act (FERPA), UTRGV’s acceptable-use policy, and UTRGV HOP Policy STU 02-100 Student Conduct and Discipline. A recording of class sessions will be kept and stored by UTRGV, in accordance with FERPA and UTRGV policies. Your instructor will not share the recordings of your class activities outside of course participants, which include your fellow students, teaching assistants, or graduate assistants, and any guest faculty or community-based learning partners with whom we may engage during a class session. **You may not share recordings outside of this course.** Doing so may result in disciplinary action under UTRGV HOP Policy STU 02-100 Student Conduct and Discipline.

### ACADEMIC INTEGRITY:

Members of the UTRGV community uphold the [Vaquero Honor Code](#)’s shared values of honesty, integrity and mutual respect in our interactions and relationships. In this regard, academic integrity is fundamental in our actions, as any act...
of dishonesty conflicts as much with academic achievement as with the values of honesty and integrity. Violations of academic integrity include, but are not limited to: cheating, plagiarism (including self-plagiarism), and collusion; submission for credit of any work or materials that are attributable in whole or in part to another person; taking an examination for another person; any act designed to give unfair advantage to a student; or the attempt to commit such acts (Board of Regents Rules and Regulations, STU 02-100, and UTRGV Academic Integrity Guidelines). All violations of Academic Integrity will be reported to Student Rights and Responsibilities through Vaqueros Report It.

UTRGV POLICY STATEMENTS
CLASS POLICIES AND PROCEDURES

Accessibility

I am committed to creating a course that is inclusive in its design. If you encounter barriers, please let me know immediately so we can determine if there is a design adjustment that can be made. I am happy to consider creative solutions as long as they do not compromise the intent of the assessment or learning activity.

Participation

Participation is very important online. You will be expected to participate by replying to discussion board assignments throughout the semester. This is a required part of your grade. Please note that quality of your reply is an important consideration when it comes to your participation in the discussion board. For example, a message which says simply, "I agree," does not constitute participation, because it does not add anything of substance to the discussion.

To earn full participation points, you must add something of substance to the discussions. This would consist of new ideas, your perspectives, pointed follow-up questions, etc. You will find it is much easier to keep up with an online class when you are logging in and participating regularly. Please make sure to proofread carefully. Grammar and spelling errors may impact the grading. I expect your discussion question/case response to reflect critical thought. Whenever possible, please try to relate the course content to real-world applications from your work experience.

You will also have a Q & A Discussion Board Forum where you can create a thread posting a question or comment on course concepts. Classmates are encouraged to respond to your classmate’s questions/comments. You can also utilize this tool to work together as it relates to practice assignments and self-study questions. If I notice based on communications occurring that I need to shed some light on a particular topic, then I will either respond to the thread or create a recording utilizing Panopto to discuss/illustrate a particular topic/question. Please note that details about assessments cannot be discussed here.

Confidentiality and Proprietary Information

One of the cornerstones of this online learning model is the practical application of theoretical concepts. You are encouraged to share your personal and professional experiences to integrate knowledge by reflecting on its application. However, it is important to note that we all are bound by confidentiality in this class. To assure that we can have a free and open discussion in which you may elect to discuss your company and its policies and procedures as they apply to the course material, I expect each person to respect the confidentiality of what your classmates are willing to share with us. At the same time, I ask that each of you exercise good judgment in what you choose to share and avoid disclosing non-public or competitively-sensitive information.

As a rule, students and faculty members must not share present or past employer information that is considered to be proprietary, confidential, company-sensitive, or protected trade secrets. Students are encouraged to examine their organization’s limitations on sharing information externally.
Students and faculty members may appropriately choose to illustrate lessons from their experience that might challenge these boundaries, without identifying specific employers or individuals by name.

If you have any questions about any of the information contained in this syllabus, or about any other aspect of this class, please do not hesitate to ask!

Course Protocols

Classroom Expectations

The following ground rules will help your work in this course to go much more smoothly. Please carefully review these expectations and follow them.

1. Late submissions are not acceptable.
2. Keep up with the reading. You have quite a few chapters, modules, discussion postings, and e-mail messages to read for the class. Please keep up with the reading. Students who keep up with the reading tend to do much better in this kind of class than those who do not.

E-Mail

E-mail will be an integral part of this course. Make sure you:

1. Check your email regularly, at least twice per week (more often is better). I will create the class mailing list from the e-mail accounts that appear in the class roster. Excuses such as “I do not remember my email account or password” are simply inexcusable.
2. Check blackboard for any announcements regularly, at least every day.
3. Be patient. Do not expect an immediate response when you send a message. Generally, two days is considered reasonable amount of time to receive a reply.
4. Include "Subject" headings: use something that is descriptive and refer to a particular assignment or topic.
5. Be courteous and considerate. Being honest and expressing yourself freely is very important but being considerate of others online is just as important as in the classroom.
6. Make every effort to be clear. Online communication lacks the nonverbal cues that fill in much of the meaning in face-to-face communication.
7. Do not use all caps. This makes the message very hard to read and is considered "shouting." Check spelling, grammar, and punctuation (you may want to compose in a word processor, then cut and paste the message into the discussion or e-mail).
8. Break up large blocks of text into paragraphs and use a space between paragraphs.
9. Never assume that your e-mail can be read by no one except yourself; others may be able to read or access your mail. Never send or keep anything that you would not mind seeing on the evening news.

Discussion Postings

Many of the "rules of the road" or protocols that apply to e-mail also apply to the use of discussions. Use the following conventions when composing a discussion posting:

1. During a Discussion assignment, deadlines for posting to and replying will be specified. It is a good practice to always check the Discussions multiple times during the week.
2. If you want to send a personal message to the instructor or to another student, use e-mail rather than the discussions (see above E-mail Protocols).
3. Use the appropriate Discussion Topic; don’t post everything on the "Main" Discussion Topic.

5. A helpful hint for use with both discussions and e-mail: Compose your message in your word-processing application in order to check spelling, punctuation, and grammar; then copy and paste your composition into e-mail or the discussion. This also saves online time.

6. Everyone should feel free to participate in class and online discussions. Regular and meaningful discussion postings constitute a substantial portion of your grade.

7. Respect each other’s ideas, feelings and experience.

8. Be courteous and considerate. It is important to be honest and to express yourself freely, but being considerate of others is just as important and expected online, as it is in the classroom.

9. Explore disagreements and support assertions with data and evidence.

10. "Subject" headings: use something that is descriptive and refer to a particular assignment or discussion topic when applicable. Some assignments will specify the subject heading.

11. Use the "reply" button rather than the "compose" button if you are replying to someone else’s posting.

12. Do not use postings such as "I agree," "I don’t know either," "Who cares," or "ditto." They do not add to the discussion, take up space on the Discussions, and will not be counted for assignment credit.

13. Avoid posting large blocks of text. If you must, break them into paragraphs and use a space between paragraphs.

14. Use the Technical Discussion topic for assistance with technical issues. Use the Help Discussion topic for questions about course material or assignments. There will be specific discussion topics for particular discussions—pay close attention to the assignment, and post appropriately.

Netiquette

- "Netiquette" has evolved to aid us in infusing our electronic communications with some of these missing behavioral pieces. "Emoticons" and other tools have become popular. Use only when appropriate (informal communications). They are not to be used when replying to graded discussion board assignments.

- :-)) happy, pleased
- :-( sad, displeased
- :-O surprised
- >=| angry

- Abbreviate when possible. Examples:
  - LOL = laugh out loud, "I find this funny"
  - ROFL = rolling on floor laughing, really funny
  - BTW = by the way
  - *grin* = smiling
  - IMHO = in my humble opinion
  - FYI = for your info

Avoid flaming others in academic discourse (antagonistic criticism).

Netiquette continues to evolve, and I am sure that we will have constant additions to this growing language. The important thing to remember is that all of the "cute" symbols in the world cannot replace your careful choice of words and "tone" in your communication.

VIRUSES

A virus can spell disaster. Your use of a reputable anti-virus program is a requirement for participation in this course (good ones include McAfee or Norton).
Also, back up your files: "My hard drive crashed." "My modem doesn’t work." "My printer is out of ink." These are today’s equivalents of "My dog ate my homework." And these events really do occur, and they are inconvenient when they do. However, these are not valid excuses for failing to get your work in on time.

CHANGES TO THIS SYLLABUS

To adapt to the needs of the class as they arise, changes may be made to this syllabus from time to time during the semester. However, such change(s) will be duly communicated to students.

STUDENTS WITH DISABILITIES:

Students with a documented disability (physical, psychological, learning, or other disability which affects academic performance) who would like to receive reasonable academic accommodations should contact Student Accessibility Services (SAS) for additional information. In order for accommodation requests to be considered for approval, the student must apply using the mySAS portal located at www.utrgv.edu/mySAS and is responsible for providing sufficient documentation of the disability to SAS. Students are required to participate in an interactive discussion, or an intake appointment, with SAS staff. Accommodations may be requested at any time but are not retroactive, meaning they are valid once approved by SAS. Please contact SAS early in the semester/module for guidance. Students who experience a broken bone, severe injury, or undergo surgery may also be eligible for temporary accommodations.

Pregnancy, Pregnancy-related, and Parenting Accommodations

Title IX of the Education Amendments of 1972 prohibits sex discrimination, which includes discrimination based on pregnancy, marital status, or parental status. Students seeking accommodations related to pregnancy, pregnancy-related condition, or parenting (reasonably immediate postpartum period) are encouraged to apply to Student Accessibility Services using the following link: Pregnancy Accommodations Request Form https://www.utrgv.edu/pregnancy

Student Accessibility Services:

Brownsville Campus: Student Accessibility Services is located in 1.107 in the Music and Learning Center building (BMSLC) and can be contacted by phone at (956) 882-7374 or via email at ability@utrgv.edu.

Edinburg Campus: Student Accessibility Services is located in 108 University Center (EUCTR) and can be contacted by phone at (956) 665-7005 or via email at ability@utrgv.edu.

MANDATORY COURSE EVALUATION PERIOD:

Students are required to complete an ONLINE evaluation of this course, accessed through your UTRGV account (http://my.utrgv.edu); you will be contacted through email with further instructions. Students who complete their evaluations will have priority access to their grades. Online evaluations will be available on or about:

<table>
<thead>
<tr>
<th>Module</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Module 1</td>
<td>October 7-13, 2020</td>
</tr>
<tr>
<td>Module 2</td>
<td>December 2-8, 2020</td>
</tr>
<tr>
<td>Full Fall Semester</td>
<td>November 13 – December 2, 2020</td>
</tr>
</tbody>
</table>

SEXUAL MISCONDUCT and MANDATORY REPORTING:

In accordance with UT System regulations, your instructor is a “Responsible Employee” for reporting purposes under Title IX regulations and so must report to the Office of Institutional Equity & Diversity (OIED@utrgv.edu) any instance, occurring during a student’s time in college, of sexual misconduct, which includes sexual assault, stalking, dating violence, domestic violence, and sexual harassment, about which she/he becomes aware during this course through writing, discussion, or personal disclosure. More information can be found at www.utrgv.edu/equity, including confidential resources available on campus. The faculty and staff of UTRGV actively strive to provide a learning, working, and living environment that promotes personal integrity, civility, and mutual respect that is free from sexual misconduct,
discrimination, and all forms of violence. If students, faculty, or staff would like confidential assistance, or have questions, they can contact OVAVP (Office for Victim Advocacy & Violence Prevention) at (956) 665-8287, (956) 882-8282, or OVAVP@utrgv.edu.

**COURSE DROPS:** Recommended on all syllabi; may be modified by the instructor as long as it is not inconsistent with UTRGV policy.

According to UTRGV policy, students may drop any class without penalty earning a grade of DR (drop) until the official drop date. Following that date, students must be assigned a letter grade and can no longer drop the class. Students considering dropping the class should be aware of the “3-peat rule” and the “6-drop” rule so they can recognize how dropped classes may affect their academic success. The 6-drop rule refers to Texas law that dictates that undergraduate students may not drop more than six courses during their undergraduate career. Courses dropped at other Texas public higher education institutions will count toward the six-course drop limit. The 3-peat rule refers to additional fees charged to students who take the same class for the third time.

**STUDENT SERVICES:**

Students who demonstrate financial need have a variety of options when it comes to paying for college costs, such as scholarships, grants, loans and work-study. Students should visit the Student Services Center (U Central) for additional information. U Central is located in BMAIN 1.100 (Brownsville) or ESSBL 1.145 (Edinburg) or can be reached by email (ucentral@utrgv.edu) or telephone: (888) 882-4026. In addition to financial aid, U Central can assist students with registration and admissions.

Students seeking academic help in their studies can use university resources in addition to an instructor’s office hours. University Resources include the Advising Center, Career Center, Counseling Center, Learning Center, and Writing Center. The centers provide services such as tutoring, writing help, counseling services, critical thinking, study skills, degree planning, and student employment. In addition, services such as the Food Pantry are also provided. Locations are listed below.

**CALANDER OF ACTIVITIES:**

Include in this section a table or list that provides a general description of the subject matter of each lecture or discussion.

<table>
<thead>
<tr>
<th>Week</th>
<th>Chapters/Module</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1</td>
<td>Chapter 1- Module 1</td>
<td>Syllabus, Introduction to Cost Accounting</td>
</tr>
<tr>
<td>Week 2</td>
<td>Chapter 2- Module 2</td>
<td>Review of Cost Accumulation Systems, Cost Terminology, and Cost behavior</td>
</tr>
<tr>
<td>Week 3</td>
<td>Chapter 4- Module 3</td>
<td>Job Costing and Disposing of MOH variances</td>
</tr>
<tr>
<td>Week 4</td>
<td>Chapter 5-Module 4</td>
<td>Activity-Based Costing and Activity-Based Management</td>
</tr>
<tr>
<td>Week 5</td>
<td>Chapter 17-Module 5</td>
<td>Process Costing</td>
</tr>
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<tr>
<td>Week 6</td>
<td>Chapter 18-Module 6</td>
<td>Spoilage, Rework, and Scrap</td>
</tr>
<tr>
<td>Weeks 7, 8, and 9</td>
<td>Chapters 7 and 8-Module 7</td>
<td>Flexible Budgets, Direct Cost Variances, Overhead Cost Variances, and Management Control</td>
</tr>
<tr>
<td>Weeks 10 &amp; 11</td>
<td>Chapter 15-Module 8</td>
<td>Allocation of Support Department Costs, Common Costs and Revenues</td>
</tr>
<tr>
<td>Weeks 12, 13, &amp; 14</td>
<td>Chapter 16-Module 9</td>
<td>Cost Allocation: Joint Products and Byproducts</td>
</tr>
</tbody>
</table>

Be sure to include important dates relative to the academic calendar. The UTRGV academic calendar can be found at [https://my.utrgv.edu/home](https://my.utrgv.edu/home) at the bottom of the screen, prior to login. Some important dates for Fall 2020 include:

- Aug. 24  First day of classes
- Aug. 27  Last day to add a class or register for Fall 2020 classes
- Sept. 7   Labor Day – NO classes
- Nov. 11   Last day to drop a class or withdraw
- Nov. 26-27 Thanksgiving Holiday – NO classes
- Dec. 3    Study Day – NO classes
- Dec. 4-10 Final Exams
- Dec. 14   Grades Due at 3 p.m.