

Syllabus

ACCT 3121, version 3.0

Effective: May 2025

ACCT 3121—Cost Analysis and Control

Course Description: *Prereq: grade of "C" or above in ACCT 3001 . Nature, objectives, basic systems, and procedures of cost accounting and control for manufacturing firms; cost-volume-profit relationships; standard costs and variance analysis; direct costing; relevant costs; activity-based costing.*

Textbooks and Other Materials

Courses that require *paid codes* to access online materials require that special arrangements are made to provide extended material access periods in the event that a course extension is needed. Special ISBN's have been created in these cases. *Do not attempt to order your textbook access codes from other sources.* Students enrolling in ODL courses are *required* to follow the textbook ordering information provided in the syllabus and Getting Started module of the course.

ODL is *not responsible* for student purchases that result in *the receipt of the wrong materials.* It is the responsibility of the student to order the correct textbook materials. Courses are written to specific textbook editions; edition substitutions *are not allowed.*

This course utilizes a textbook, which is available in hard copy form and an online version, and access to a MyAccountingLab course website. The MyAccountingLab website contains the required assignments for the course.

You are required to have access to the textbook (either hardcopy or online through Pearson) and an Access Code to the MyAccountingLab website.

You may purchase the required materials using one of the options presented below. To ensure that you are getting the correct version of the textbook and that the book you are buying comes with a valid MyAccountingLab access code, it is recommended that you buy the materials from our online bookstore or directly from the publisher.

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NOTE: Please use the URLs provided for direct access to the *correct* textbook and online materials.

Textbook

Srikant M. Datar and Madhav V. Rajan. *Horngren's Cost Accounting: A Managerial Emphasis*. 17th Edition Hoboken, NJ: Pearson, 2021.

ISBN-13: 978-0-13-447558-5

ISBN-10: 01-3447-558-5

Option 1: **MyAccounting Lab with eTextbook**

ISBN-13: 978-0-13-563280-2

Course Website (Access Code includes online textbook)

You may choose to use just the online version of the textbook which is automatically included with the MyAccountingLab Access Code. This option provides purchase of a stand-alone access code to the MyAccountingLab website. If you use this option, you may begin your coursework immediately after purchasing the access code at www.MyAccountingLab.com or www.mypearsonstore.com. See the instructions below or the "Materials" section in Moodle for more instructions on registering at the MyAccountingLab site.

Option 2: **Hard Copy Textbook only** (does *not* include MyAccountingLab)

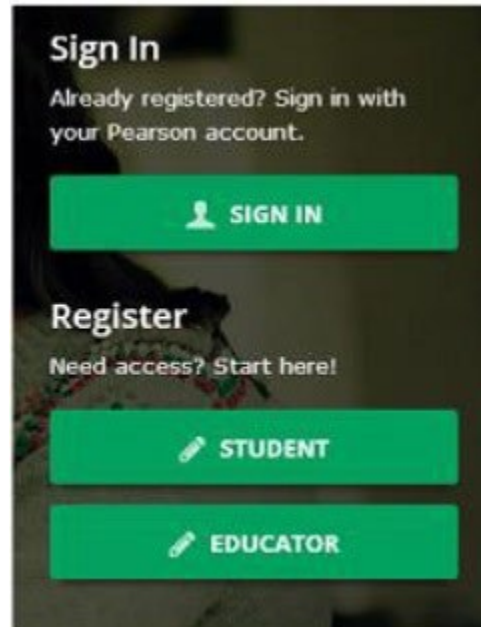
ISBN-13: 978-0-13-562847-8

You may purchase the textbook by itself from any textbook vendor. *You must also purchase separate access to MyAccountingLab using the instructions below.*

Notice: When you purchase this option, you will have to wait to receive your book and MyAccountingLab Access Code *before* you can register in MyAccountingLab.

Steps for registering for your MyAccountingLab course:

1. Go to www.pearsonmylab.com.
2. On the home screen, click "Student" in the sign-in/registration box.



3. On the next screen, you will click "Register now." Make sure that you have the three things required to register successfully: an e-mail address, your course ID, and either an access code (purchased prior) or a credit card (if you do not already have a code). Your Course ID for this course is **odl52762**.
4. On the next screen, you will see the name of the course listed in the "Your Course" box on the right side of the screen. It should read **LSU ODL - ACCT 3121 3.0.(3): Cost Analysis and Control**, taught by Extended Campus. Disregard the course end date. At this point, you should create a Pearson account. Once you complete the registration steps, you will have a choice between using a previously purchased access code (see below) and purchasing access with a credit card or PayPal.

Ordering Information

Please review the following tips for ordering your course materials:

1. Do not purchase your textbooks until your enrollment is approved. During the processing period, a new section may be opened that could require a different textbook or edition.
2. Courses that require special access codes *require* that students use the direct links to the publisher microsites. (See the information in the syllabus and Getting Started Module for additional ordering instructions.)
3. *Always order by the ISBN.* Publishers and vendors often offer the same textbook title under different ISBNs. You must have the correct ISBN to access your online website.
4. If you are having problems locating a textbook, contact us at Answers@outreach.lsu.edu for assistance.

For this course, I recommend ordering the textbook directly from Pearson (<http://www.mypearsonstore.com/>). You must register as a student and locate the textbook in their catalogue.

Other Materials and Resources

You will need a nonprogrammable calculator, which you may use for the examinations. The following items are also required.

Software: Web Browser, Adobe Acrobat Reader, MS Word, MS PowerPoint

You must use a recent version of MS Word to view course documents. There are also recommended PowerPoint reviews, flash cards, interactive tutorials, and problem walkthroughs on the MyAccountingLab site.

It is recommended that you use Mozilla Firefox or Google Chrome as your web browser. Internet Explorer is not compatible with your Moodle course site.

Adobe Acrobat Reader is required to view PDF document files.

Hardware: *Web cam with a microphone (built-in or external), headphones or working speakers, and high speed internet*

Exams are completed online and require the hardware listed above. Students are encouraged to review the technical requirements provided on the ProctorU website and to perform a test on their equipment prior

to enrolling in this course to make sure they have the necessary resources available.

Technical Requirements: <http://www.proctoru.com/tech.php>

Equipment Test: <http://www.proctoru.com/testitout/>

Nature and Purpose of the Course

Course Outcomes: Upon completion of this course, students are expected to be able to:

- Compare and Contrast financial and cost/management accounting
- Demonstrate cost estimation techniques for tracking and monitoring costs
- Identify relevant cost and revenue data and illustrate their use in the decision making process
- Recognize key success factors of cost, effectiveness, efficiency, quality, time and innovation and the impact on organization sustainability.

The underlying premise of this course is the importance of cost accounting in making managerial decisions and its role in the organization's structure.

Cost accounting provides information for both financial and management accounting.

We examine how products are made or services are provided and what resources are required. We discuss the use of accounting information in the development and tracking of cost as well as its use for internal and external performance evaluation.

In this course the terms *cost accounting* and *management accounting* are used interchangeably.

The first six modules introduce new terms commonly used in cost accounting, developing product costs and ways to track these costs. Modules 07 through 12 discuss the uses of the information developed as a means of communication with management and employees for transmitting expectation of objective achievement, performance benchmarks, and decision processes. Finally, Modules 13 through 16 will address special topics that managers commonly face. Additionally, there are three modules that review material from previous modules to aid in your exam preparation.

Working with the Course Materials

Remember, this course covers an entire semester of work or the equivalent of a classroom course lasting 15 weeks. That means that each module in this course equals nearly a week of course work and will require the same time and effort on your part. *Do not expect to complete each module in a single study session. Understand, too, that if you choose to submit assignments at a very high pace, your instructor may not be able to grade your work at the same rate.*

Each module contains information, activities, and assignments organized under a consistent series of headings. Get familiar with how the module is organized. Each module in this course is organized into the following sections: the Module Learning Objectives, the Reading Assignment, Recommend Practice Activities, and the graded MyAccountingLab Module Assignments. You should work through these parts of the module in order. Specific recommendations are provided in a link to the course module instructions, which you should review before beginning the first module.

If you complete the module assignments and work the online assignments, you should be well prepared for examinations. Good grades on the module assignments, however, do not necessarily mean you will achieve good grades on exams. Module assignments are open book, and examinations are closed book with no formula sheets. Keep this in mind as you proceed through the modules and prepare for examinations. Plan to take exams soon after completing the related required modules. Past experience shows that students achieve higher levels of exam success this way rather than completing all modules and then testing.

This course can be mastered through self-paced study. Some find it difficult to gather the self-motivation and inspiration to put in the time that this process requires. Successful performance in this course requires significantly more commitment than you might expect to extend for a normal classroom setting. Extra time spent reading the chapters, accessing the online help tools, and working problems can make the difference between thoroughly understanding a concept and just being familiar with it.

Moodle

Always begin by logging in to our Moodle course site. The course is divided into 16 modules. Each module contains an introduction and descriptions of the elements you will need to use on the MyAccountingLab site. It is important to read the Module Material located in the Module Introduction carefully in order to successfully complete your work. Its purpose is to direct you to the proper chapter and give you a brief overview of the material you are about to study. After reading the Moodle introduction, you will utilize study resources and

complete your graded assignments in MyAccountingLab. Once you complete your graded practice and homework assignments on the MyAccountingLab site, it is *imperative* that you return to Moodle and verify completion of that module's assignment.

There are also three exam recap modules on the Moodle page. These recaps are made up of pencasts that are designed to assist the student by focusing on particular problem areas and topics covered for their exam preparation..

The course exams will also be administered through Moodle. Please see the "Taking Your Examinations" section of this syllabus for more details on the exam procedures.

MyAccountingLab

The first time you log on to the Moodle course site, you will need to read the instructions for creating your MyAccountingLab account in the "Getting Started" module. In order to use the course elements in MyAccountingLab, you will need an access code (see instructions for purchasing the code in the "Textbook" section). Most of the course activities, including the online text, tutorials, and graded assignments, are conducted in MyAccountingLab

Reading Assignments

There are two ways for you to access your reading assignment. You may use the hard copy text or you may read the online version of the textbook on MyAccountingLab. If you are using the online version of the textbook, you will need to reference your Moodle page for specific chapter coverage for reading assignments. In MyAccountingLab your reading assignments for each module are labeled under the "Assignments" tab.

Recommended Activities

There are several recommended activities in MyAccountingLab to aid in your studying for each module including Dynamic Study Modules, Study Plan, Multimedia Library, and Chapter Resources. These are listed by chapter in MyAccountingLab. The Dynamic Study Modules will allow you to assess your understanding of the material while the Study Plan provides quizzes and additional problems. The Multimedia Library includes Interactive Flashcards, PowerPoint Slides, and Videos. The Chapter Resources tab provides links to chapter homework, pre- and post-tests, and the Study Plan. These resources are *highly recommended as study aids*, but they are not required. They may be viewed unlimited times throughout the course.

Pre- and Post-chapter Tests

Also contained in MyAccountingLab, are pre- and post-chapter tests that contain a variety of question types for self-assessment in each module. These resources are *highly recommended* for use in studying but not required. They may be viewed unlimited times throughout the course. These are labeled by chapter number under the Chapter Resource tab in MyAccountingLab.

Graded Practice Problems and Homework Assignments

After studying each module, you are to complete the Graded Practice Problems and Homework Assignments for that module in MyAccountingLab. The assignment is labeled by module number under the Assignments tab in MyAccountingLab. The assignments may include a variety of exercises from each chapter. Your response to each exercise and problem should be well-researched and completed to the best of your ability.

For each of the Graded Practice and Homework assignments, you are allowed three attempts. When each attempt is used, the portions of the answer which you completed correctly will be revealed. You will be allowed to change the incorrect portions on attempts 2 and 3. The third attempt is your final submission. After this attempt, you will see a link that will allow you to view the solution for the problem. On any exercise, you may save your work without using the attempt. This is recommended if you spend considerable time on any exercise to avoid a timeout by the website.

Once you have completed the graded assignments in MyAccountingLab, return to the appropriate module in Moodle to verify that you have submitted the graded assignment. *The assignment will not be entered into the grade book if you do not verify submission in Moodle.*

Working with the Textbook

Whether you are using the online version or hard copy of the text, it is a good idea to familiarize yourself with the setup of the textbook by looking through it and noting specific features designed to facilitate learning. You will find the following features particularly helpful with this course:

Learning Objectives

Each chapter is broken down into multiple learning objectives. These are labeled in the margin of the textbook. It is a good idea to note these as you read the chapter and ensure that you are mastering the key concept listed.

End of Chapter Resources

At the end of each chapter, between the body of the text material and the homework materials, are several features useful for review.

Problem for Self-Study gives students another opportunity to see a detailed solution to a representative problem before they do homework assignments.

Decision Points summarize the chapter's *Learning Objectives* by using directed questions.

Suggested Study Techniques

1. Carefully review the module objectives to help you focus on the information that will be covered on the exams.
2. Concentrate on the reading assignments, the module lecture material, and any additional resources provided. This review should include a detailed examination of any illustrative problems and examples. After an assignment has been completed, a rapid re-reading of the related text and other materials is strongly recommended.
3. Put yourself on a definite schedule. Set aside a certain block of hours per day or week for this course and work in a place where distractions are minimal.
4. Try to submit one assignment each week or at least every two weeks. Delays in submitting assignments usually result in lagging interest and the inability to complete the course.
5. Review your module assignments after they have been graded, paying special attention to any instructor feedback provided. (We suggest that you wait for assignment feedback before you submit subsequent assignments.)
6. Regardless of how you complete your graded assignments, keep in mind that module completion should not be your sole preparation for your exams. As with any college course, you should study for your exams.

Reading Assignments

A detailed reading of each chapter is *strongly urged* in this course. Illustrations are designed to reinforce the concepts presented in the narrative. You should get into the habit of recomputing to each number in the illustrations to assure understanding of how it was derived as well as the connection to other numbers.

There are two ways for you to access your reading assignment. You may use the hard copy text or you may read the online version of the textbook on

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MyAccountingLab All textbook reading assignments are stated in Moodle Modules.

You will read an average of 30 pages per module. Specific reading assignments will be given in each module.

Topic Outline

This course covers the following specific topics:

Module	Topic
01	CH 1: The Manager and Management Accounting
02	CH 2: An Introduction to Cost Terms and Purposes
03	CH 10: Determining How Costs Behave
04	CH 3: Cost-Volume-Profit Analysis
05	CH 4: Job Costing
06	CH 5: Activity-Based Costing and Activity-Based Management
	Review for Examination I
	Examination I
07	CH 6: Master Budget and Responsibility Accounting
08	CH 7: Flexible Budgets, Direct-Cost Variances and Management Control
09	CH 8: Flexible Budgets, Overhead Cost Variances, and Management Control
10	CH 12: Decision Making and Relevant Information
11	CH 13: Strategy, Balanced Scorecard, and Strategic Profitability Analysis
12	CH 14: Pricing Decisions and Cost Management
	Review for Examination II
	Examination II
13	CH 16: Allocation of Support Department Costs, Common Costs, and Revenues
14	CH 18: Process Costing
15	CH 22: Capital Budgeting and Cost Analysis
16	CH 23: Management Control Systems, Transfer Pricing and Multinational Considerations
	Review for Final Examination
	Final Examination

Assignments

Each completed module assignment is worth five points. Each completed module assignment will receive a point value. The module assignments are graded in MyAccountingLab. The points for each module are prorated between the exercises in the module assignment. Partial credit is given for all correct parts within an exercise.

Assignment completion is primarily for your benefit and is the key to success in this course. If you have difficulty with any aspect of this course, you may post a question in the forum section for the module.

Take the exams as you proceed in the course and do not wait until after you have submitted all of the modules to begin taking the exams. Taking the exams in the proper order of the course will allow you to receive feedback on your progress before it is too late to make improvements in your study methods if needed.

Carefully study the textbook and recommended activities in MyAccountingLab before you begin to prepare the graded module assignments. This study should include a detailed examination of the illustrative problems and examples, as well as the assigned reading. After an assignment has been completed, a rapid re-reading of the related text and other materials is strongly recommended.

You should submit each module assignment as soon as it is completed. Some courses have restrictions that require that a grade be received before you can submit additional assignments. Specific information on assignment submission is included in the Module Instructions. Please be sure to follow these instructions.

You must have a *grade posted in the Moodle grade book for the Module 16 Assignment in order to unlock access to the Final Exam*. Please allow at least 7 days for the final assignment grade to be posted in the gradebook.

Once you *submit* an assignment, you cannot revise it, so be sure to check your work. Your instructor will normally post a grade for your assignment within *seven calendar days*. Understand that occasional delays will occur, such as during holidays and semester breaks or if you submit several module assignments within the same week. You must have been enrolled in the course for *at least three weeks*, regardless of when the modules and other exams are completed.

Do not rely too heavily on your textbook or other resource material when preparing your assignments. If you do, you may not realize until exam time that the perfect response you prepared for an assignment was only possible

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because you referred to resource material without really learning or understanding the material and concepts. Therefore, *you should attempt each assignment without referring to the resource material*, and if you find it necessary to look up an answer, be sure you have actually learned the concept and material rather than merely reflecting it in the answer.

Academic Integrity

Students in Online Distance Learning (ODL) courses must comply with the *LSU Code of Student Conduct*. Suspected violations of the academic integrity policy may be referred to LSU Student Advocacy & Accountability (SAA), a unit of the Dean of Students. If found responsible of a violation, you will then be subject to whatever penalty SAA determines and will forfeit all course tuition and fees.

Plagiarism

Students are responsible for completing and submitting their own course work and preparing their own modules. All work submitted in the course modules must be the student's own work unless outside work is appropriate to the assignment; all outside material must be properly acknowledged. It is also unacceptable to copy directly from your textbook or to use published answer keys or the teacher's edition of a textbook.

Collaboration

Unauthorized collaboration constitutes plagiarism. Collaborative efforts that extend beyond the limits approved by the instructor are violations of the academic integrity policy. Students who study together are expected to prepare and write their own individual work for submission and grading.

For more information and links to the *LSU Code of Student Conduct* and the SAA website, go to the [ODL Academic Integrity policy](#) on our website.

Examinations and Grading Policy

This course includes three multiple-choice exams. Examination I will cover modules 01–06; Examination II will cover modules 07–12; the Final Exam will cover all 16 modules, but will primarily focus on the material in modules 13–16.

Exams I, II, and the Final will consist of 40 questions.

The multiple-choice will include analytical and theory questions as well as problem-solving questions similar to the module assignments. Sufficient preparation should be made prior to attempting each of the examinations. You will have three hours to take each exam. During the examination you will be

allowed to use a nonprogrammable calculator. A financial calculator, TI BA-35, TI BA-II, TI BA-II Plus, or similar model, allowed (single line view screen only) No graphing or multi-line view screen calculators allowed.

You are allowed a blank white board during the exam. To verify the white board is blank, you must show your white board to the proctor before you begin your exam. At the end of the exam, the proctor will instruct you to wipe clean the white board; the proctor must witness you wiping clean the white board.

You will have a maximum of *three* hours to complete the exam.

YOU MUST EARN A PASSING AVERAGE ON THE EXAMINATIONS IN ORDER TO PASS THE COURSE.

If you earn a passing average on the exams, your course grade will be calculated as follows:

- Module practice problems are 5 points each. No assignments will be dropped.
- Module assignments are 5 points each. No assignments will be dropped.
- Exams I, II, and Final are 120 points each.
- Course Grade = Total points earned out of 520 possible points.

The following grading scale:

97%–100%	= A+
93%–96%	= A
90%–92%	= A-
87%–89%	= B+
83%–86%	= B
80%–82%	= B-
77%–79%	= C+
73%–76%	= C
70%–72%	= C-
67%–69%	= D+
63%–66%	= D
60%–62%	= D-
0%–59%	= F

Grades will be determined based solely on this grading scale. ***There will be no opportunities for bonus or extra assignments.***

IMPORTANT: The final exam cannot be taken until you meet the following requirements. Under no circumstances may the final exam be taken earlier.

1. You must have been enrolled in the course for *at least three weeks*, regardless of when the modules and other exams are completed.
2. You must have a *grade posted in the Moodle grade book for the Module 16 Assignment in order to unlock access to the Final Exam*. Please allow at least 7 days for the final assignment grade to be posted in the gradebook.

To read the full exam policy and other policy statements, visit <http://cms.outreach.lsu.edu/cms/CEHomePage.aspx>. Click on *Extended Campus*, select *Online Distance Learning*, and then click the link for *Policies*.

Taking Your Examinations

You are *required* to create a Louisiana State University ODL ProctorU account and to take your examinations through ProctorU, a remote proctoring service that allows you to take exams anywhere with internet access. Information on creating your ProctorU account can be found in the *Getting Started* module. You cannot use an account created through another university, so if you already have an account, you will still need to create an account associated with LSU Online Distance Learning (ODL).

The ProctorU website provides links you can use to find out how ProctorU works and to check your computer to see that it meets the technical requirements. In addition, to test using ProctorU, you need *access to a web cam with a microphone (built-in or external), headphones or working speakers, and high speed internet* to use this service. A complete list of technical requirements is available from the ProctorU website.

You should schedule your exams about a week before you are ready to take them in order to avoid any additional charges.

Transcript Information

After you have completed this course, your grade will be filed with the Office of the University Registrar. If a transcript is needed, it is your responsibility to make a request to the registrar. If you would like to order a transcript, visit the Office of the University Registrar Transcript Requests page to view your options (<http://sites01.lsu.edu/wp/registraroffice/student-services/transcript-request/>).

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Copyright © 2022 LOUISIANA STATE UNIVERSITY
BATON ROUGE, LOUISIANA

Lydia M. Lafleur, MBA, CIA
Senior Instructor
Department of Accounting
Louisiana State University

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MLM & TK