

## Cost Accounting (3) Spring 2022

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### Course Materials - Required:

백태영, 원가관리회계, 제 7 판, 2021, 신영사.  
Four functions calculator

*Do not make a copy of this book.* It is illegal.

### Course Materials – Optional [Not Required]:

Horngren, Datar, and Rajan, Cost Accounting – A managerial emphasis 15th, Prentice Hall  
Garrison, Noreen, Brewer, Managerial Accounting 16<sup>th</sup>, McGrawHill

### Course Objectives

Cost accounting provides valuable information for management planning and control. Organizations rely on accurate cost information to decide on which products to keep and which products to discontinue, for assessing productivity improvements and for performance evaluation and control. An improperly designed cost accounting system can lead to costly errors in decision-making. Intense competition in product markets has forced firms to look inward to become more cost-efficient. Tracing various resource costs accurately to products has become increasingly important as product margins are squeezed. Manufacturing environments has also undergone significant changes. To support decision-making in these environments, cost accounting systems also need to be redesigned. Through a number of studies, this course exposes students to recent advances in cost accounting, and highlights important inputs into the design of cost systems.

Our course will focus on (1) an understanding for the important characteristics of good cost systems and (2) analyzing the role of cost information in a variety of management decision such as pricing, product mix, and performance measurement.

### Learning Outcomes

Upon successfully completing this course, students will be able to identify, measure and record transactions in the following areas:

- 1,2 장 원가의 개념, 원가의 흐름과 배분
- 3 장 개별원가계산
- 4 장 종합원가계산
- 5 장 결합원가계산
- 6 장 부문별 원가계산
- 7 장 활동기준원가계산
- 9 장 변동원가계산
- 12 장 표준원가계산

### Course Assessment:

Mid-term Exam	30%
Final Exam	40%
Homework and Quizzes	15%

Class participation	15%
Total course points	100%

Overall Course grades will be assigned based on a **relative percentage** of total points earned:

A	top 60%
B	top 80%
C,D,F	top 100%

### Exams

There will be two regular **class** exams given during the semester. See the *Schedule of Activities* for exam dates and times.

During exams, calculators cannot be shared. Cell phones will be put away and **may not** be used as calculators during exams.

Examinations are based upon reading assignments, homework problems, group work activity, and class discussions. All examinations must be completed during the scheduled period.

### No Make-Up Exams will be given, however

If there is a schedule conflict with an exam time, come see me **in advance**. Arrangements may be made for you to take the exam **BEFORE** the scheduled exam date and time.

If an emergency causes you to miss an exam, a grade of zero will be assigned. Come talk to me immediately and let me know the circumstances. In case of an **emergency only**, arrangements may be made to replace one **missed** exam with the Final Exam grade - effectively counting the Final Exam grade twice.

### Homework:

Homework assignments are listed in your Course Schedule and designed to assist you in learning the material. Solutions to the assigned homework are posted on my website. You will need to remember your password to enter the solutions for each chapter. Having the Solutions Manual for chapter questions available on the internet is a great opportunity of which you should take advantage. It will help you tremendously in learning the material in the book. Homework will be collected.

### Attendance:

Regular class attendance is expected and necessary in order to comprehend the material. You individually and the class collectively will benefit from your participation in class discussions. For each class, you should be prepared to participate in a meaningful way. In this regard, absences obviously indicate a lack of class participation. You will be allowed one unexcused absences during the semester. Additional absences will cause points to be deducted from your homework total.

### Academic Honesty:

Refer to the Jeonbuk National University Student's Handbook. Cheating will result in an "F" in the course, and those who cheat in this Accounting course or any other will be subject to the maximum disciplinary action allowed by Jeonbuk National University. ***Integrity is a minimum requirement for all students participating in Accounting courses in the College of Business. Those who lack it should not plan to enroll in subsequent Accounting courses.***

### Special Needs:

Any student who, because of special needs as addressed by the Koreans with Disabilities Act (KDA), may require some special arrangements in order to meet course requirements should

contact me during the first week of classes to make necessary arrangements. Reasonable efforts will be made to accommodate your special needs.

**\*Last Day to Drop\*: Monday, March 8, 2022**

**SPECIAL NOTE:**

**Your grade is not a negotiation.** It is **not** a measure of how well I like you or dislike you. It is **not** a measure of whether or not you spent numerous hours in my office getting special help. It is **not** determined based upon whether or not you are expected to graduate next month. It is **not** determined to help you meet specific requirements for a scholarship. It is **not** determined based upon whether or not this is the second or fourth time you have taken this course. All extenuating circumstances are irrelevant in the calculation of your grade. Your grade will not be changed based on how well you can argue “what you deserve.” Each student will get the grade that they earn.

**Your grade is a mathematical calculation of the components listed in the Course Grading section of this syllabus. All students will be graded equally and fairly.**

**LET’S HAVE A GREAT SEMESTER!!!!!!**