

CLASS NUMBER AND NAME:	ACN290B – COST ACCOUNTING II
TOTAL CLOCK HOURS / UNITS:	24 Hours / 2 Units
PREREQUISITES:	ACN280C – MANAGERIAL ACCOUNTING III
TEXTS AND MATERIALS:	<i>Fundamentals of Cost Accounting</i> , by William N. Lanen, Shannon W. Anderson, and Michael W. Maher, 5th edition, 2017: McGraw-Hill/Irwin. (ISBN 9781289565403)
CLASS DESCRIPTION:	The role of a management control system and multiple measures of performance are explored. Analysis of transfer pricing and various variances are covered.
CLASS OBJECTIVES:	<ol style="list-style-type: none">1. To understand the basic framework for management control systems.2. To interpret performance measures for investment centers or business units.3. To identify the basic issues of transfer pricing.4. To explore an effective performance measurement system.
CLASS FORMAT OVERVIEW:	The material will be presented in a lecture-discussion format, and students should be prepared to present solutions to the assigned exercises and problems at the end of each chapter.
REQUIREMENTS:	Time spent in preparation for or reflection on course lecture will approximate two hours outside of class for each lecture credit hour utilized by the instructor in delivery of the material and ¼ hour outside of class for each hour of structured lab time.

TESTS:

The tests in this class are open-book. Therefore it is mandatory that students attend and prepare for class each day. The grade for each module will be based 80% on the average of the tests taken that module and 20% on attendance/preparation.

GRADING POLICIES:

90 - 100%	A
80 - 89%	B
70 - 79%	C
60 - 69%	D
Below 60%	F

ANTICIPATED LEARNING

1. To describe the relation between organization structure and responsibility centers.

OUTCOMES:

2. To use ROI, RI, and EVA as performance measures.
3. To explain the general transfer pricing rules and the underlying basis for them.
4. To compute various cost variances.
5. Demonstrate attainment of these Learning Outcomes by earning a passing score. The minimum passing score is a D.

CLASS SCHEDULE:

Chapter 12
Chapter 14
Chapter 15
Chapter 16
Chapter 17
Chapter 18

CONFERENCES:

Please see instructor.

Cost Accounting II –ACN290B

6 Week	Topics	Assignments	Submit Dates	Grade
Week 1	Chapter 12 Fundamentals of Management Control systems	Read Chap 12 Ex. 12-21, 22, Ex 12 -23, 25 Read Chap 14		
Week 2	Chapter 14 Business Unit Performance Measurement	Ex. 14- 26, 27 Ex. 14-28, 30, 32 Chapter 12 & 14 Test Read Chap. 15		
Week 3	Chapter 15 Transfer Pricing	Ex. 15-17, 25, 26, 27 Ex. 15-28, 29, 30, 34, 37 Chapter 15 Test Read Chap 16		
Week 4	Chapter 16 Fundamentals of Variance Analysis	Ex. 16-23, 24 Ex. 16-29, 35, 36 Chapter 16 Test Read Chap 17		
Week 5	Chapter 17 Additional Topics in Variance Analysis Chapter 18 Performance Measurement to Support Business Strategy	Ex. 17-14, 15, 19, 21 Ex. 17-23 Read Chap 18 Ex 18-29, 43		
Week 6	Portfolio Project	Chapter 17 & 18 Test Portfolio Presentation		

The instructor reserves the right to adjust this schedule as necessary to meet the course objective