Warren County Community College

# ACC 206 Cost Accounting
# Course Master Syllabus

## Course Information

**Catalog Description:** Reviews cost concepts and procedures related to job cost systems, process cost systems, and standard costs.

**Prerequisite(s):** ACC 102 – Principles of Accounting II

**Corequisite(s):** None

**Credits:** 3

**Hours:** 3

**Required Text(s):**

**Supplemental Materials:**

## Instructor Information

**Instructor's Name:**

**Contact Information:**

**Office Hours:**

## Program Goals

1. Apply fundamental principles of management, marketing, accounting, finance, and operations to solve business challenges in diverse industries.
2. Analyze complex business situations, interpret data, and develop strategic solutions using evidence-based decision-making.
3. Demonstrate professional written and oral communication skills tailored to diverse business contexts and audiences.
4. Apply ethical principles, corporate social responsibility, and legal frameworks in business decision-making.

5. Leverage business technologies, information systems, and quantitative methods to enhance decision-making and operational efficiency.
6. Assess and respond to the challenges and opportunities of global business environments, including cultural, economic, and regulatory factors.

## Class Core Competencies

The following core competencies are embedded in this curriculum:

- Communicate effectively in both speech and writing.
- Apply appropriate mathematical and statistical concepts and operations to interpret data to solve problems.
- Use computer systems or other appropriate forms of technology to achieve educational and personal goals.
- Understand ethical issues and situations.
- Address an information need by locating, evaluating, and effectively using information.

## Class Learning Assessment

| Student Learning Outcomes | Suggested Means of Assessment |
|---|---|
| Understand the types of standards, how they are used in budgeting, and how they are established for business | Pretest and posttest, quiz exam |
| Explain the role of cost accounting in business and its relationship to financial accounting | Pretest and posttest, quiz exam |
| Identify and analyze variances, flexible budgets, and management controls | Pretest and posttest, quiz exam, assignment |
| Interpret and use cost data for decision making, perform CVP analysis, and predict operating results | Pretest and posttest, quiz exam, assignment |
| Apply and analyze product costing allocation methods. | Pretest and posttest, quiz exam, assignment |

## Grading System

| Letter Grade | Percentage Range |
|---|---|
| A | 90 to 100 percent |
| B Plus (B+) | 87 to 89.9 percent |
| B | 80 to 86.9 percent |
| C Plus (C+) | 77 to 79.9 percent |
| C | 70 to 76.9 percent |
| D | 60 to 69.9 percent |
| F | Below 60 percent |

## College Information

**Disability Services**
Disability Services Webpage

**Statement and Policy on Cheating, Plagiarism, and Academic Conduct**
Academic Conduct Policy (Policy 304) [PDF]

Students are required to perform all the work specified by the instructor and are responsible for the content and integrity of all academic work submitted. A violation of academic integrity will occur if a student: (1) knowingly represents work of others as one's own, (2) uses or obtains unauthorized assistance in any academic work, (3) gives fraudulent assistance to another student, or (4) furnishes false information or other misuse of college documents.

Unauthorized use of Artificial Intelligence (AI) is prohibited unless the instructor explicitly permits it in the syllabus or assignments. If tools such as ChatGPT are permitted by an instructor to be used for an assignment, they should be used with caution and with proper citation. In all such cases, you may only use the specific tools identified as acceptable and you must adhere to the College's standards for attribution, validation, and transparency.

In cases of suspected violation of academic integrity, the incident is to be reported to the Office of Academics. A student found guilty of violating the rule of academic integrity by the Vice President of Academics will be considered to have failed in personal obligation to the College; such failure will be subject to disciplinary action by the College. Unless otherwise notified, the instructor will allow students who are pending disciplinary action to attend class.

**Tutoring and Testing at the Instructional Support Center (ISC)**

- Instructional Support Center (ISC) Webpage

**WCCC Library Services**

- WCCC Library Website

**Citation Styles and Formatting**

Work submitted for any Warren County Community College course must conform to the required formatting and citation style that are specified by the instructor. The Library and Instructional Support Center can assist students with formatting and citations for assignments and papers.

**WCCC Attendance Expectations**

The College expects students to attend and participate in all classes. This involves sharing discussions and lectures in class, as well as interacting with other students. Grades are based on the quality of work students complete in meeting the requirements for a particular course, as stated in the course syllabus and catalog description. Attendance, among other factors, may be an additional criterion for assigning grades. Students should realize that they are responsible for all class meetings and that work missed because of absences may affect their grades. Attendance in online classes is determined by the completion of assignments/ tests. Students who have not completed any assignments or tests will be considered non-attending and receive an NF grade in online classes.

**Class Attendance Expectations**

## Topical Outline

## Grading Methods

| Assignment | Points/Percentage |
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| Assignment | Points/Percentage |
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## Class Itinerary

| Week / Unit | Topic | Readings/Assignments |
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