

CLASS NUMBER AND NAME:	AC290B – COST ACCOUNTING II
TOTAL CLOCK HOURS / UNITS:	25 Hours / 2.5 Units
PREREQUISITES:	AC280C – MANAGERIAL ACCOUNTING III
TEXTS AND MATERIALS:	<i>Fundamentals of Cost Accounting</i> , by William N. Lanen, Shannon W. Anderson, and Michael W. Maher, 3rd edition, 2011: McGraw-Hill/Irwin.
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:	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

OUTCOMES:

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

AC290B: Chapter 12
Chapter 14
Chapter 15
Chapter 16
Chapter 17
Chapter 18

CONFERENCES:

Please see instructor.

Cost Accounting II –AC290B

5 Week	6 Week	3 Week	Topics	Assignments	Due Dates
Week 1	Week 1	Week 1	Chapter 12 Fundamentals of Management Control systems	Read Chap 12 Ex. 12-16, 18, 19 Ex. 12-20, 21, 26	
	Week 2		Chapter 14 Business Unit Performance Measurement	Read Chap 14 Ex. 4-18, 20, 21 Ex. 4-25, 27, 28	
Week 2	Week 3	Week 2	Chapter 15 Transfer Pricing	Chapter 12 & 14 Test Read Chap. 15 Ex. 15-15, 16, 20 Ex. 15-22 & 23	
Week 3	Week 4		Chapter 16 Fundamentals of Variance Analysis	Read Chap 16 Ex. 16-15, 21, 22, 23 Ex. 16-26, 27, 32	
Week 4	Week 5	Week 3	Chapter 17 Additional Topics in Variance Analysis	Chapter 15 & 16 Test Read Chap 17 Ex. 17-13, 15, 16 Ex. 17-17, 18, 19	
Week 5	Week 6		Chapter 18 Nonfinancial and Multiple Measures of Performance	Read Chap 18 Ex 18-19, 20, 21 Ex. 18-25 & 26 Chapter 17 & 18 Test	

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