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**Class Overview**

**General Class Information**

Instructor Name and Contact Information: William Cardine, [wc2x@virginia.edu](mailto:wc2x@virginia.edu) or [profcard@yahoo.com](mailto:profcard@yahoo.com)  Home Office Tel. 703-729-9859 or cell 703-431-6185

Subject Area and Catalog Number: ACCT 3140

Year and Term: 2016, Spring Semester

Class Title: Cost Accounting

Level: Undergraduate

Credit Type: Undergraduate

Class Description: Addresses analysis of cost behavior and volume profit relationships; responsibility accounting and reporting flexible budgets; also the use of standard costs to guide and control performance.

Required Text: Cost Accounting, A Managerial Emphasis, 15th Edition, Charles T. Horngren, Srikant Datar, and Madhav Rajan - Prentice-Hall. ISBN 978-0-13-342870-4

Learning Outcomes: Upon completion of this course, the student will be able to apply the fundamentals of cost accounting techniques within an accounting environment including both the development of supporting cost calculations and the ability to input required transaction level data into the general journal and general ledger.

Assessment Components:

Evaluation; Total 100 Points

1. Mid-Term Exam ……………………………………..……………..45 Points (45%)

2. Final Examination …………...........……………….............…...45 Points (45%)

3. Random Homework Presentations, 3 Spreadsheets,

Questions and Participation (Subjective)………………………...10 Points (10%)

Note: All Exams Are Originated On-Line and are Timed

Grading 90-100 A; 80-89 B; 70-79 C; 60-69 D; 59 or Below F. *No Plus or Minus Grades are used*.

Delivery Mode Expectations: Course is conducted using UVa. Collab with live, synchronous, interactive sessions. Will meet on-line every Tuesday evening beginning at 6:30 pm to cover homework solutions and lecture on upcoming chapter material (see class schedule). Students are expected to have the homework completed and participate in class discussions.

Required Technical Resources and Technical Components: Course requires internet connection (broadband preferred) and computer for this on-line course. Must have method to transmit and receive audio (a USB equipped headset is highly recommended) and optional video. Also required is a method to download and print exam material and a method to scan/fax return the completed exam(s) if necessary. Also see “Technical Specifications: Computer Hardware” below.