

UNIVERSITY OF NEW YORK IN TIRANA
EMPIRE STATE COLLEGE
Cost Accounting Syllabus

Course: Cost Accounting
Professor: Ergys Zhurda
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Course Objectives:

This course focuses on approaches and techniques used by managerial accountants for product costing, cost control, and providing financial information for managerial decision-making.

Prerequisite: Financial Accounting; Managerial Accounting

Required Readings, Text: **Cost Accounting, A Managerial Emphasis,**
 12th Edition, International Edition
 by Horngren, Foster and Datar
 Prentice - Hall, 2005

Content of the Course:

Class	Readings/Topics	Assignments
October 11	Chapter 1 & 2 Introduction- The Accountant's role in the Organization	Ex. 2-26 & Problem 2.34
October 16	Chapter 3 Cost – Volume - Profit Relationships	Problem 3-44
October 25	Chapter 4 Job Costing	Ex. 4-18; Problem 4-26
November 1	Chapter 5 Activity Based Costing	Ex. 5-17; 5-23, Problem 5-35
November 8	MID-TERM I	
November 15	Chapter 7 Flexible Budgets, Variances and Management Control	Problems 7-34; 7-35
November 22	Chapter 8 Flexible Budgets, Variances and Management Control	Problems 8-33; 8-34
December 6	Chapter 14 Cost Allocation	Problems 14-27, 14-29

December 13 MID-TERM II

January 10	Chapter 15 & 16 Cost allocation	Problems 15-27
January 17	Chapter 17 Process Costing	Problems 17-33; 17-34; 17-35; 17-36; 17-37
January 24	Chapter 21 Capital Budgeting & Cost Analysis Chapter 22 Transfer Pricing	Problem 22-29 Problem 25-27

January 31 FINAL EXAM

Participation: Participation extends beyond mere attendance. Expect your instructor to keep track of how often you contribute to class discussion. Students missing more than **20%** of the class meetings, without my approval, will receive an "F" grade for the semester. An excused absence must be discussed with the instructor before the session to be missed, or upon the student's return to the following class session. Withdrawal by students must be in accordance with UNYT withdrawal policies.

Students: If you feel that you have special learning difficulties, please, make an appointment with Ms. A. Gramo. Ms. Anxhela Gramo is trained to help students with learning difficulties. She shall provide this service to our students, just as it is offered in all American universities.

Homework: Assigned homework is required to be **completed** prior to class review. Class sessions are split between discussion and homework review. Initially we discuss and work exercises for the assigned chapter.

Exams: There are no make-up or grade improvement projects available in this class. You need to take all three exams in order to receive a grade in this course. Only in very rare instances a make-up exam will be allowed for the mid-term exams. There is no make-up exam for the Final Exam.

Final Examination: January 31, 2008

General Requirements

Deadlines are *critical*. Therefore, late assignments and absence from tests will *not* be tolerated. In the event of illness or emergency, contact your instructor **IN ADVANCE** to determine whether special arrangements are possible. The University's rules on academic dishonesty (e.g. cheating, plagiarism, submitting false information) will be strictly enforced. Please familiarize yourself with the **STUDENT HONOUR CODE**, or ask your instructor for clarification.

Grading:

Participation & Assignments	30%
Midterm Exams	40%
Final Exam	30%

Grading Scale:

Letter Grade	Percent (%)	Generally Accepted Meaning
A	96-100	Outstanding work
A-	90-95	
B+	87-89	Good work, distinctly above average
B	83-86	
B-	80-82	
C+	77-79	Acceptable work
C	73-76	
C-	70-72	
D+	67-69	Work that is significantly below average
D	63-66	
D-	60-62	
F	0-59	Work that does not meet minimum standards for passing the course