



**Navajo Technical University**  
PO Box 849, Crownpoint, NM 87313

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Tel: (505) 387-7401

**Course Title: Cost Accounting**  
**Course #: ACG 220-ONL**

**Credit Hours: 3**  
**Semester: Spring 2022**  
**Cap: 25**

**Faculty:** Tilda A. Woody, MSA, Assistant Professor      **E-mail:** [twoody@navajotech.edu](mailto:twoody@navajotech.edu)  
**Office:** Science & Technology Building Room 321      **Office Phone:** 505-387-7392  
**Office Hours:** Tuesday, & Thursday 1-5pm; Wednesday 1-3pm  
**Preferred Communication:** Email (will respond within 24 hours)

**Modality:** Fully Online - Asynchronous  
**Class Location and Meeting Times:** [www.myBusinessCourse.com](http://www.myBusinessCourse.com)  
**Meeting Hours and Online Hours (if hybrid):** Fully Online

#### **Required Materials:**



**Textbooks:** Cost Accounting, by Kinney, Raiborn and Dragoo, 10<sup>th</sup> Edition ISBN #978-1-61853-353-1 *Access Code is free with the purchase of the textbook. Other options are available at [www.mybusinesscourse.com](http://www.mybusinesscourse.com)*

**Tools:** None

**Laptop and Internet Access:** Every student is required to own a laptop and have internet access.

**Lab Fee (if applicable):** None

**Resource:** [www.mybusinesscourse.com](http://www.mybusinesscourse.com)

#### **Mission, Vision, and Philosophy**

**Mission:** Navajo Technical University honors Diné culture and language, while educating for the future.

**Vision:** Navajo Technical University provides an excellent educational experience in a supportive, culturally diverse environment, enabling all community members to grow intellectually, culturally, and economically.

**Philosophy:** Through the teachings of Nitsáhákees (thinking), Nahátá (planning), Íina (implementing), and Siihasin (reflection), students acquire quality education in diverse fields, while preserving cultural values and gaining economic opportunities.

#### **Course Description**

Cost Accounting applies cost concepts, cost behavior, and cost accounting techniques to manufacturing, merchandising, and service businesses. Students learn how to determine costs of products and services more accurately; use the knowledge of product and service costs to set selling prices, to bid on contracts, and to analyze the relative profitability of various products and services; use techniques to measure the performance of managers and subunits within an organization; design an accounting system to fit the production and distribution system of an organization; and use the accounting system as a tool to motivate managers toward the organization's goals.

<b>COURSE OUTCOMES</b>	<b>COURSE MEASUREMENTS</b>
A strong understanding of the differences between managerial and financial accounting.	Tests Assessments Rubrics Presentations
A strong understanding of the importance of ethical behavior for managers and managerial accountants.	
A strong understanding of direct and indirect cost and how costs are assigned to products and services.	
A strong understanding of cost behavior, mixed and step costs.	
An ability to prepare income statements for manufacturing and service organizations.	
A strong ability to understand the difference between job-order costing and process costing.	
A strong ability to explain functional-based, volume-base, activity-based costing system & customer based-costing system managements can be used.	
A strong ability to use managerial accounting vocabulary.	
A strong ability to determine and calculate cost flows with process manufacturing.	
An ability to prepare a cost-volume-profit graph and explain its meaning.	
An ability to communicate with Managerial Accountants.	

**Connections to Program Assessment (Course-Embedded Measures)**

**Course Activities**

<b>Week</b>	<b>Date</b>	<b>Chapters</b>	<b>Assignment</b>	<b>Supplements</b>	<b>Assessments</b>
1	January 17-21	Pre-Assessment Test Syllabi Chapter 1-Introduction to Cost Accounting – Pgs. 1-1 to 1-23 <b>01/17 Holiday – MLK Day</b> <b>01/19-20-Late Registration</b> <b>01/21–Last day to Add/Drop</b>	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	Pre-Assessment
2	January 24-28	Chapter 2 Cost Terminology and Cost	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> </ul>	

		Behaviors – Pgs. 2-1 to 1-39	<ul style="list-style-type: none"> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Guided Examples</li> </ul>	
3	January 31– February 4	Chapter 3 Predetermined Overhead Rates, Flexible Budgets, and Absorption/Variable Costing – Pgs. 3-1 to 3-45	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	Assessment Rubric
4	February 7-11	Chapter 4 Activity-Based Management and Activity-Based Costing – Pgs. 4-1 to 4-47	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	
5	February 14-18	Chapter 5 Job Order Costing – Pgs. 5-1 to 5-45	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	
6	February 21-25	Chapter 6 Process Costing – Pgs. 6-1 to 6- 53 <b>02/21 Holiday-President’s Day</b> <b>02/25 Graduation Petition due</b>	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	Assessment Rubric
7	February 28- March 4	Chapter 7 Standard Costing and Variance Analysis – Pgs. 7-1 to 7-58	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	
8	March 7-11	Chapter 8 The Master Budget – Pgs. 8-1 to 8-53 <b>03/07-11 Midterm Week</b> <b>03/07 Midterm Exam</b>	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	
9	March 14-18	Chapter 9 Break-Even Point and Cost- Volume-Profit Analysis – Pgs. 9-1 to 9-39 <b>03/14-18 Spring Break</b>	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	
10	March 21-25	Chapter 10 Relevant Information for Decision Making – Pgs. 10-1 to 10-43	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	
11	March 28-April 1	Chapter 11 Allocation of Joint Costs and Accounting for By-Product/Scrap – Pgs. 11-1 to 11-41 <b>03/31 Last day to withdraw with “W”</b>	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	
12	April 4-8	Chapter 12	<ul style="list-style-type: none"> <li>• Practice Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> </ul>	

		Introduction to Cost Management Systems – Pgs. 12-1 to 12-29	<ul style="list-style-type: none"> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	
13	April 11-15	Chapter 13 Responsibility Accounting, Support Department Cost Allocations, and Transfer Pricing – Pgs. 13-1 to 13-51	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	
14	April 18-22	Chapter 14 Performance Measurement, Balanced Scorecards, and Performance Rewards – Pgs. 14-1 to 14-51	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	
15	April 25-29	Chapter 15 Capital Budgeting – Pgs. 15-1 to 15-45	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	
16	May 2-6	Chapter 16 Managing Costs and Uncertainty – Pgs. 16-1 to 16-42	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	
17	May 9-13	Chapter 17 Implementing Quality Concepts – Pgs. 17-1 to 17-41 <b>05/9-12 Finals Week</b> <b>05/10 All assignments due</b> <b>05/12 Grades due to the Registrar</b> <b>05/13 Spring Graduation</b>	<ul style="list-style-type: none"> <li>• Practice Quiz</li> <li>• Homework</li> <li>• Chapter Quiz</li> <li>• Final Exam</li> </ul>	<ul style="list-style-type: none"> <li>• Reading</li> <li>• eLectures</li> <li>• Guided Examples</li> </ul>	Post Assessment

### Grading Plan

- A = 100-90%
- B = 89-80%
- C = 79-70%
- D = 69-60%
- F = 59% or less

### Assignment Policy:

The above grading plan will be followed in this course. My Business Course (MBC) is a web-based learning management system to be use for this course. Access codes are provided in the textbook or ebook. If you buy a used book or rent a book you will have to purchase your Access Code at [www.mybusinesscourse.com](http://www.mybusinesscourse.com). As an introductory to each chapter topic, you will view eLectures provided for each chapter’s learning objectives. Guided examples with narrated video demonstration created by the authors that show you how to solve the Review Problems from the textbook. Immediate feedback is available for homework assignments.

To begin an introduction to the chapter contents a Practice Quiz will be required to complete every Friday consisting of five problems and worth 50 points. MBC will generate the homework assignment consisting of exercises and problems for each chapter consisting of ten problems and worth 100 points. Due dates will be enforced, and a 10% late penalty will be imposed for each day its late up to three days. Thereafter assignments will not be accepted. Chapter quizzes consist of fifteen problems are worth 100 points. Chapter quizzes will consist of true or false, multiple choice, and working problem solutions. The results of the above three will be recorded to constitute your current grade status.

### **Course Policies:**

It is the intent of this course to follow the textbook's chapters 1-17 as described. Videos are embedded in MBC and Blackboard to assist with your comprehension. Required assignments have specific deadlines. The Practice Quiz is due every Friday. Homework is due each week on Sundays except for the last week and will have a three-day grace period with the 10% late penalty. Chapter Quizzes will be made available on Fridays and due for submission on Sundays with one grace period with no late penalty.

If you are struggling with your work email your instructor for assistance. There are additional tools or resources in your online environment for tutorship, and/or further explanation. At all costs avoid missing deadlines as this will hinder your grade status.

This course is being offered online however as your facilitator you can contact me through email as needed. I will respond within a 24-hour period or less.

### **Grading Policy**

Students must do their own work. Cheating and plagiarism are strictly forbidden. Cheating includes (but is not limited to) plagiarism, submission of work that is not one's own, submission or use of falsified data, unauthorized access to exams or assignments, use of unauthorized material during an exam, or supplying or communicating unauthorized information for assignments or exams.

### **Participation**

Students are expected to attend and participate in all class activities. Points will be given to students who actively participate in class activities including guest speakers, field trips, laboratories, and all other classroom events.

### **Cell phone and headphone use**

Please turn cell phones off **before** coming to class. Cell phone courtesy is essential to quality classroom learning. Headphones must be removed before coming to class.

### **Attendance Policy**

Students are expected to attend all class sessions. If more than ten minutes late, students will be counted as absent. A percentage of the student's grade will be based on class attendance and participation. Absence from class, regardless of the reason, does not relieve the student of responsibility to complete all course work by required deadlines. Furthermore, it is the student's

responsibility to obtain notes, handouts, and any other information covered when absent from class and to arrange to make up any in-class assignments or tests if permitted by the instructor. Incomplete or missing assignments will necessarily affect the student's grades. Instructors will report excessive and/or unexplained absences to the Counseling Department for investigation and potential intervention. **Instructors may drop students from the class after three (3) absences unless prior arrangements are made with the instructor to make up work and the instructor deems any excuse acceptable.**

### **Study Time Outside of Class for Face-to-Face Courses**

**For every credit hour in class, a student is expected to spend two hours outside of class studying course materials.**

### **Study Time for Hybrid or Blended Courses**

**For a hybrid or blended course of one credit hour, a student is expected to spend three hours per week studying course materials.**

### **Study Time for Online Courses**

**For an online course of one credit hour, a student is expected to spend four hours per week studying course materials.**

### **Academic Integrity**

Integrity (honesty) is expected of every student in all academic work. The guiding principle of academic integrity is that a student's submitted work must be the student's own. Students who engage in academic dishonesty diminish their education and bring discredit to the University community. Avoid situations likely to compromise academic integrity such as: cheating, facilitating academic dishonesty, and plagiarism; modifying academic work to obtain additional credit in the same class unless approved in advance by the instructor, failure to observe rules of academic integrity established by the instructor. **The use of another person's ideas or work claimed as your own without acknowledging the original source is known as plagiarism and is prohibited.**

### **Diné Philosophy of Education**

The Diné Philosophy of Education (DPE) is incorporated into every class for students to become aware of and to understand the significance of the four Diné philosophical elements, including its affiliation with the four directions, four sacred mountains, the four set of thought processes and so forth: Nitsáhákees, Nahát'á, Íina and Siih Hasin which are essential and relevant to self-identity, respect and wisdom to achieve career goals successfully.

At NTU's Zuni Campus, the A:shiwi Philosophy of Education offers essential elements for helping students develop Indigenous and Western understandings. Yam de bena: dap haydoshna: akkya hon detsemak a:wannikwa da: hon de:tsemak a:ts'umme. *Our language and ceremonies allow our people to maintain strength and knowledge.* A:shiwi core values of hon i:yyułashik'yanna:wa (respect), hon delank'oha:willa:wa (kindness and empathy), hon i:yyayumola:wa (honesty and trustworthiness), and hon kohoł lewuna:wediyahnan, wan hon kela i:tsemanna (think critically) are central to attaining strength and knowledge. They help learners develop positive self-identity, respect, kindness, and critical thinking skills to achieve life goals successfully.

### **Students with Disabilities**

Navajo Technical University is committed to serving all students in a non-discriminatory and accommodating manner. Any student who feels that she or he may need special accommodations should contact the Accommodations Office (<http://www.navajotech.edu/student-services#accomodations-services>) in accordance with the university's Disability Accommodations Policy (see [http://www.navajotech.edu/images/about/policiesDocs/Disability\\_Exhibit-A\\_6-26-2018.pdf](http://www.navajotech.edu/images/about/policiesDocs/Disability_Exhibit-A_6-26-2018.pdf)).

### **Email Address**

Students are required to use NTU's email address for all communications with faculty and staff.

**Final Exam Date: May 12, 2022**