

Linfield College - Central Oregon Campus
Spring 2007: BUS 461 COST ACCOUNTING COCC Cascade Building 117

Instructor Information: Jeanine Rodgers Faria (rhymes with Maria)
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Textbook Information: Cost Accounting: Measuring, Monitoring and Motivating Performance,
Eldenburg and Wolcott, 2005. Wiley. 978-0-471-20549-4

Course Content: Accounting to meet management's need for planning, control and decision making including cost accounting systems, procedures and terminology, analyses of costs and variances and the integration of cost accounting into the overall accounting system. The focus is primarily the manufacturing sector but examples of cost accounting benefiting service and merchandising firms will be noted.

Class Format: Classes will be conducted as seminars covering the material from the Chapter indicated on the schedule. At the beginning of each meeting session, there will be time to review the assigned problems from the previous meeting. We won't likely need to spend too much time on the assigned problems as the solutions manual for each chapter will be sent to you via email. Questions and comments will be taken, and are encouraged at anytime during the session.

Assigned Problems: You are ENCOURAGED to do all the assigned homework problems. The problems will not be collected; they are for your use. You will receive the solutions manual via email.

Use of Internet: There are resources on the Internet for this text which should be very helpful to you. www.wiley.com/college/eldenburg Just below the Instructors Section you will see the Student Section. Click on the Student Companion Site link.

Other: Accounting is a subject best learned by assimilation over the passage of time (not the night before an exam). It is important to spend considerable time outside of class reading and re-reading the chapters and working the problems. This preparation during the term will have a positive impact on your exam performance. It is advisable that you read each chapter prior to attending the lecture on the chapter. The portions of the chapter that I have determined are not technically challenging will not necessarily be covered during class time. This is not to imply that these portions of the chapter are not important; it means that with careful reading you should be able to reach a necessary level of understanding of the material on your own. This allows for class time to be spent on the less readily understood portions of the chapters.

Graded Assignments and Grading Scale:

There will be three exams scheduled during the term, equally weighted. Exams will be primarily multiple choice – computational and quantitative and short exercises. This is not a writing intensive course.

90% to 100%	= A	75% to 79%	= C+
87% to 89%	= B+	70% to 74%	= C
84% to 86%	= B	60% to 69%	= D
80% to 83%	= B-	< 60%	= F