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# ACCT 321.01: Cost Management

Roy Regel

*University of Montana - Missoula*

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# ACCT 321 TENTATIVE SCHEDULE

Autumn 2002

Rev'd 08.29.02

Day/Date	Chapter / Topic	Assignment due
T Sept.3	Orientation + Chp.1 Intro.to Cost Accounting	
R 5	Chp.2 Concepts	Q2-3,6,7-11 E2-5,7,16,3 ( <i>Ask-An-Alum lunch</i> )* ep2-19,6
T 10	Chp.2, 3 (omit pp.87-88)	E2-15 Q3-2,6,14,17,20 E3-1, 7 ep3-9
R 12	Chp.3 Activity Cost Behavior	E3-10, 13, 15, 17
T 17	Careers, Begin Chp.4, Short exam	Careers handout (5 pts) + E4-2,3 +EXAM Chp.1-3 (30 pts)
R 19	Chp.4 Job Costing and Overhead	Q4-6,7,10,11,13,14 E4-4, 18 ep4-5
T 24	Chp.4 + begin Chp.5 Process Costing	E4-15 P4-29 Study Chp.5 handout outline
R 26	Chp.5	Q5-2,3,6,14,18 E5-6 P5-16,18 Handout
T Oct.1	Chp.5	P5-17,19,30 TBA ( <i>Career Fair 10/2</i> ) ep5-31
R 3	Chp.5 + Review	Handout
T 8	Exam	EXAM Chp.1-5 (100 points)
R 10	Chp.6 Support Dept. Allocation(read only: reciprocal method)	E6-1,2,5,7,8 Q 5 thru 9, 11-14
T 15	Chp.7 Joint Product Costing	E6-9,10 E7-9, 2, 3, 4
R 17	Chp.7 Joint- & By-Product Costing	Q7-6,8,9 E7-10, 14, 20, 21 ep7-12,16-long
T 22	Chp.8 Budgeting	Q8-3, 12 E8-2, 6 ( <i>Wed Ask-An-Alum lunch</i> )*
R 24	Chp.8 Budgeting	E8-10, 11, 16 Handout ep8-12
T 29	Budgeting and Chp.9 Standard Costing	Q9-4,6,7,8,11,12,13,14,18 E9-2 P9-12
R 31	Standard Costing & Variance Analysis	P9-14 E9-1 TBA
T Nov.5	Election Day Holiday – No class meeting.	
R 7	Review	TBA
T 12	Exam	EXAM Chp.6 – 9 (100 points) ( <i>Wed Ask-An-Alum lunch</i> )*
R 14	Chp.10 Decent., Resp.Acct.,& Tsfr.Pricing	TBA
T 19	Chp.10	TBA
R 21	Chp.22 Pricing and Profitability Analysis	TBA
T 26	Internet assignment – no class meeting.	Work on internet assignment due Dec.3.
R 28	Thanksgiving Holiday – No class meeting. :>)	
T Dec.3	Internet assignment + TBA	TBA + Internet assignment (10 points)
R 5	Chp.22	TBA
T 10	Review	TBA
R 12	Exam	EXAM Chp (100 points)
M 16	10:10-12:00 Final Review for Sec.1 (9:40 class)	
T 17	10:10-12:00 Final Review for Sec.2 (11:10 class)	

TBA=To Be Announced ep=extra practice exercise \*Go to [www.umt.edu/career/AAA/stud.html](http://www.umt.edu/career/AAA/stud.html) for details.  
 Text = *Cost Management:Accounting and Control* by Hansen & Mowen, 4<sup>th</sup> Ed., 2003. Note: I suggest that you review the terms and complete the self-study “Review Problems” (with solutions) at the end of each chapter. Solutions to all textbook problems are available in my office. Additional self-study material is available in the study guide and the online materials at [http://www.swcollege.com/acct/hansen/cost\\_4e/hansen.html](http://www.swcollege.com/acct/hansen/cost_4e/hansen.html)

**OFFICE:** GBB322 Phone: 243-5203 email: [roy.regel@business.umt.edu](mailto:roy.regel@business.umt.edu)

**Office hours:** Tue & Thur 3:30-4:30 and by appointment MonTueWedThur – I expect to be around the office most of the time :>) E-mail is an excellent communication tool. It will be used for announcements and to answer questions.

**Required:** From the email address you wish to be contacted, send an email message with your course number and time as the subject to me ASAP. Please send another message from your new email address if a change occurs.

**Phone & Voice-mail:** 243-5203 **e-mail:** [roy.regel@business.umt.edu](mailto:roy.regel@business.umt.edu)

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