

# Cost Accounting (AMIS 3300) Syllabus

Fall Semester 2025

## Administration

<b>Professor:</b>	Carlos Corona
<b>E-Mail:</b>	<a href="mailto:corona.55@osu.edu">corona.55@osu.edu</a>
<b>Course Website:</b>	Canvas
<b>Classroom:</b>	Schoenbaum Hall 205
<b>Class Times:</b>	Mo/We/Fr 9:10 AM - 10:05 AM Mo/We/Fr 10:20 AM - 11:15 AM
<b>Teaching Assistant:</b>	TBA
<b>E-Mail:</b>	TBA
<b>Office Hours:</b>	Sundays at 4:30 PM on Zoom

## Course Materials

<b>Course Text:</b>	Balakrishnan, R., Sivaramakrishnan, K., & Sprinkle, G. B. 2009. <i>Managerial Accounting</i> . New York, NY: John Wiley & Sons, Inc.  You can also buy the Second Edition of the same book:  Balakrishnan, R., Sivaramakrishnan, K., & Sprinkle, G. B. 2012. <i>Managerial Accounting</i> . New York, NY: John Wiley & Sons, Inc.
<b>Other:</b>	A financial calculator (present value functionality) You may need to use Excel for some of the exercises. Homework assignments and other course materials are available on Canvas.

## Course Overview and Objectives

This course is about developing and using measurement systems to support decision-making. Because we focus on firms' internal decisions, we are not constrained by financial accounting rules and regulations. Rather, we work toward developing a conceptual framework emphasizing the costs and benefits of using a particular measurement system. Our goal is to understand how accounting information fits into the dynamics of managing a complex entity.

By the end of the course, you will:

1. Understand the basic terminology and methods of managerial accounting.

2. Understand the concepts underlying current practices in managerial accounting.
3. Be able to critically evaluate managerial accounting practices as solutions to economic problems and adapt managerial accounting practices to a wide range of situations.

Lectures and homework assignments will allow you to master the technical aspects of the topics covered. The case studies are designed to allow you to apply concepts covered in lectures and homework to real-world business decisions. In addition, the case studies and group project will help you to develop five of the most essential skills critical to achieving success in the business environment:

1. The ability to communicate well
2. The ability to work on a team
3. Analytical skills
4. A solid understanding of accounting
5. A solid understanding of how a business functions

## Performance Evaluation

Midterm Exam 1	100 points	N	<b>N: Independent Work.</b> Strictly non-collaborative, original individual work. You may discuss this assignment with your instructor only. Discussions with others, either in person or electronically, are strictly prohibited. <b>O: Collaboration Optional.</b> Students are permitted, but not required, to discuss the assignment or ideas with each other. However, all submitted work must be one's original and individual creation.
Midterm Exam 2	100 points	N	
Final Exam	200 points	N	
Homework/ Case Assignments	100 points	O	
<b>Total</b>	<b>500 points</b>		

## Class Sessions and Participation

- There will be three classes per week.
- No Zoom link will be provided on Canvas for attending class sessions.
- **I value class participation greatly.** Accordingly, I reserve the right to add points to a student's final grade up to 5% (i.e., 25 points) of the maximum possible points. Not participating in class will not harm your grade, but participating can add points to your final grade.
- **You should expect to be cold-called in class.** I want to hear everyone's opinion from time to time. If you do not try to participate regularly, I will ask for your opinion.
- The **probability of being cold-called** increases with the time you look at the screen of your computer/tablet/phone. That probability goes to 1 if I see that you do not look at the class screen/blackboard at least every 30 seconds to take notes or I can sense you are doing something unrelated to the course.
- I consider browsing, chatting, or working on something unrelated to the course during class offensive. Not only are you not paying attention, but you are diminishing the quality of your participation and the quality of the class for all other students.
- I consider **attendance as part of the participation grade.** If I notice that a student does not attend class, arrives late, or leaves the class before the end, I will consider that as a reason not to add extra points to her/his grade.

## Exams

All exams must be **individually completed**, and they are all **open-book exams**. Once you start the exam, you must finish it within the time specified. You may use a calculator or a computer. During the exam, you can only use the internet to access Carmen Canvas. During the exam, you should not communicate with anyone.

The exams will emphasize fundamental managerial accounting techniques and concepts covered in assigned chapters from the text, cases, class discussions, and notes. They may include problems, essay questions, and short answer questions, but they most often include problems I wrote just for that purpose. The format can be an in-class hand-written or a computer multiple-choice exam.

Medical and family emergencies are valid reasons for missing the exam. In such instances, you must provide supporting documentation (e.g., a signed note from your physician). If you miss a midterm exam, your final exam grade will replace the missing midterm exam grade.

The final exam will cover all topics in the course (cumulative). ***The final exam grade, if better, will replace the midterm exam grades in the computation of the final grade.*** That gives everyone a final opportunity to compensate for a “bad day” and significantly improve the overall grade. ***Warning: Do not rely too heavily on this policy.*** Since the final exam is cumulative and the material in the last part of the course is difficult, it is not common for students’ final exam scores to be appreciably higher than their midterm exam grades. You **MUST** contact the instructor (corona.55@osu.edu) as soon as you know of a potential problem or conflict with the final exam.

## Homework

**Homework will be assigned for all class sessions** with only a few exceptions. Homework assignments are posted on the course website in Carmen. ***The purpose*** of the homework assignments is to prepare you to learn the important lessons of the class session. Managerial accounting is best learned by “doing,” keeping up with every class is the best strategy for learning and preparing for examinations. Overall, diligently preparing the homework assignments will allow you to get the most out of our class time together.

**Late assignments will not be accepted.** Since homework assignments will be the primary subject of class discussions, you must submit them on Canvas before class. The homework assignments are challenging. You will be responsible for giving them your best effort and not necessarily discovering the “correct” answer. Assignments will be graded on a scale of 4 (good effort), 3 (reasonable effort), 2 (some effort), 1 (not a good effort), and 0 (not turned in or completely unacceptable/no evident effort). However, I may reduce assignment scores for violations of the professional conduct policy described later in this document (e.g., coming late to class).

Eight of the assignments are cases. **Excluding the cases**, the lowest three scores of the remaining assignments will be dropped. The resulting score on the assignments will be scaled to 100 points. Verbal collaboration (i.e., talking about the assignment) on homework is encouraged. However, the prepared assignment should be your own work (do not borrow, copy, or transfer answers or files from anyone else).

**All case assignments must be submitted. Failing to submit a case assignment will earn a zero score.**

## Tentative Class Schedule:

### Week 1: Introduction and Identifying Cost and Benefits

August 27, 2025	W	Class Session 1	Read Chapter 1 – Accounting: Information for Decision Making
August 29, 2025	F	Class Session 2	Read Chapter 2 – Identifying Costs and Benefits

### Week 2: Cost Flows and Terminology

**September 1, 2025 M No Class**

**Labor Day**

September 3, 2025	W	Class Session 3	Read Chapter 2 (cont.) – Identifying Costs and Benefits
September 5, 2025	F	Class Session 4	Read Chapter 3 – Cost Flows and Cost Terminology

### Week 3: Cost Estimation and CVP

September 8, 2025		Class Session 5	Read Chapter 4 – Techniques for Estimating Fixed and Variable Costs
September 10, 2025		Class Session 6	Read Chapter 4 (cont.) – Techniques for Estimating Fixed and Variable Costs
September 12, 2025		Class Session 7	Read Chapter 4 (cont.) – Techniques for Estimating Fixed and Variable Costs

### Week 4: Short-term Decisions I

September 15, 2025		Class Session 8	Read Chapter 5 – Cost-Volume-Profit Analysis
September 17, 2025		Class Session 9	Read Chapter 5 (cont.) – Cost-Volume-Profit Analysis
September 19, 2025		Class Session 10	Pricing simulation

### Week 5: Short-term Decisions II

September 22, 2025		Class Session 11	Read Chapter 6 – Decision Making in the Short Term
September 24, 2025		Class Session 12	Chapter 6 (cont.) – More Fun with Short Term Decision Making
September 26, 2025		Class Session 13	Chapter 6 (cont.) – More Fun with Short Term Decision Making

### Week 6: Midterm Exam

September 29, 2025		Class Session 14	Review before Midterm 1
October 1, 2025		Class Session 15	<b>Midterm Exam 1</b>
October 3, 2025		Class Session 16	Chapter 9 – Cost Allocations

Week 7: Cost Allocations I

October 6, 2025	Class Session 17 Case: “Bridgeton Industries”
October 8, 2025	Class Session 18 Chapter 10 – Activity Based Costing
October 10, 2025	Class Session 19 Chapter 10 – Activity Based Costing

Week 8: Cost Allocations II

October 13, 2025	Class Session 20 Case: “Wilkerson”
October 15, 2025	Class Session 21 Case: “Kanthal (A)”

**October 17, 2025**

**No Class**

**Autumn Break**

Week 9: Budgeting

October 20, 2025	Class Session 22 Read Chapter 7 – Operating Budgets: Bridging Planning and Control
October 22, 2025	Class Session 23 Budgeting simulation I
October 24, 2025	Class Session 24 Budgeting simulation II

Week 10: Variance Analysis I

October 27, 2025	Class Session 25 Chapter 8 – Budgetary Controls and Variance Analysis
October 29, 2025	Class Session 26 Chapter 8 – Budgetary Controls and Variance Analysis (cont.)
October 31, 2025	Class Session 27 Chapter 8 – Budgetary Controls and Variance Analysis (cont.)

Week 11: Variance Analysis

November 3, 2025	Class Session 28 Chapter 8 – Budgetary Controls and Variance Analysis (cont.)
November 5, 2025	Class Session 29 Case: “Berkshire Toy Co.”
November 7, 2025	Class Session 30 Review before Midterm 2

Week 12: Capital Budgeting

November 10, 2025	Class Session 31 <b>Midterm Exam 2</b>
November 12, 2025	Class Session 32 Chapter 11: Capital Budgeting
November 14, 2025	Class Session 33 Case: “Component Technologies”

Week 13: Performance Evaluation

November 17, 2025	Class Session 34 Chapter 12 – Performance Evaluation 1
November 19, 2025	Class Session 35 Chapter 12 – Performance Evaluation 2
November 21, 2025	Class Session 36 Chapter 12 – Performance Evaluation 3

Week 14: Transfer Pricing

November 24, 2025	Class Session 37 Chapter 12 – Performance Evaluation 3: Mini-case?
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<b>November 26, 2025</b>	<b>No Class</b> <b>Thanksgiving</b>
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<b>November 28, 2025</b>	<b>No Class</b> <b>Indigenous Peoples Day/Columbus Day</b>
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Week 15: Thanksgiving

December 1, 2025	Class Session 38 Transfer Pricing 1: Read Transfer Pricing Section of Ch. 12
December 3, 2025	Class Session 39 Transfer Pricing 2
December 5, 2025	Class Session 40 Transfer Pricing 3: Simulation

Week 16

December 8, 2025	Class Session 41 Case: “Citibank: Performance Evaluation.”
December 10, 2025	Class Session 42 Final Review

## **Additional Course Policies**

**Course-specific Copyright Policy:** Material provided by the instructor may not be re-posted anywhere without the explicit permission of instructors. See University Copyright Policy.

### **Course Technology:**

For IT help, contact the Ohio State IT Service Desk at [ocio.osu.edu/help](https://ocio.osu.edu/help) or [servicedesk@osu.edu](mailto:servicedesk@osu.edu)

1. Baseline technical skills for online courses:

- Basic computer and web-browsing skills.
- Navigating Carmen.

2. Required technology skills:

- Microsoft Word or any other text processor
- Excel

3. Required equipment:

- Computer: Current Mac (OS X) or PC (Windows 7+) with high-speed internet connection.
- Mobile device (smartphone or tablet) or landline to use for [BuckeyePass](#) multi-factor authentication. It is recommended that you [register multiple devices](#) in case something happens to your primary device.

4. Required software:

- [Microsoft Office 365](#). All Ohio State students are now eligible for free Microsoft Office 365 ProPlus through Microsoft's Student Advantage program.

5. Carmen Access:

- You will need to use BuckeyePass multi-factor authentication to access your courses in Carmen. To ensure that you can connect to Carmen at all times, it is recommended that you take the following steps:
  - i. Register multiple devices in case something happens to your primary device. Visit the [Duo Mobile application](#) help article for step-by-step instructions.
  - ii. Request passcodes to keep as a backup authentication option. When you see the Duo login screen on your computer, click Enter a Passcode and then click the "text me new codes" button that appears. This will text you ten (10) passcodes good for 365 days that can each be used once.
  - iii. Download the [Duo Mobile application](#) to all of your registered devices for the ability to generate one-time codes in the event that you lose cell, data, or Wi-Fi service.

## **Additional University Policies and Resources**

You can find a list of university policies and resources at [go.osu.edu/UPolicies](https://go.osu.edu/UPolicies), but here are a few important ones.

### **Academic Misconduct**

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's [Code of Student Conduct](#), and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University's Code of Student Conduct and this syllabus may constitute Academic Misconduct.

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: Any activity that tends to compromise the academic integrity of the university or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

**If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct.** If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the university.

If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me. You can also review these resources:

- [Committee on Academic Misconduct](https://go.osu.edu/coam) (go.osu.edu/coam)
- [Ten Suggestions for Preserving Academic Integrity](https://go.osu.edu/ten-suggestions) (go.osu.edu/ten-suggestions)
- [Eight Cardinal Rules of Academic Integrity](https://go.osu.edu/cardinal-rules) (go.osu.edu/cardinal-rules)

### **Your Mental Health**

As a student, you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. The Ohio State University's Student Life Counseling and Consultation Service (CCS) is here to support you. If you find yourself feeling isolated, anxious, or overwhelmed, [on-demand mental health resources](https://go.osu.edu/ccsondemand) (go.osu.edu/ccsondemand) are available. You can reach an on-call counselor when CCS is closed at [614-292-5766](tel:614-292-5766). **24-hour emergency help** is available through the [National Suicide Prevention Lifeline website](https://www.suicidepreventionlifeline.org) (suicidepreventionlifeline.org) or by calling [1-800-273-8255\(TALK\)](tel:1-800-273-8255). [The Ohio State Wellness app](https://go.osu.edu/wellnessapp) (go.osu.edu/wellnessapp) is also a great resource.

### **AI and Cost Accounting**

So far, the most advanced AI applications available are not designed to be applied to the content in this course. Trying to use them produces hallucinations that deliver seemingly correct but actually wrong answers. The problem is that, to realize that the answers are wrong, you need to learn the material in this course. Therefore, given that one of the main learning goals of this course is to learn to think about specific business problems using accounting information, the use of generative artificial intelligence (GenAI) tools such as ChatGPT, Copilot, or others is not



permitted in this course. Any use of GenAI tools for work in this class may therefore be considered a violation of Ohio State's [Academic Integrity](#) policy and [Code of Student Conduct](#) because the work is not your own. The use of unauthorized GenAI tools will result in referral to the [Committee on Academic Misconduct](#). If I suspect that you have used GenAI on an assignment for this course, I will ask you to communicate with me to explain your process for completing the assignment in question.

If you feel you need to use GenAI for translation, please contact me first. If you have any other questions regarding this course policy, please contact me.

### [Religious Accommodations](#)

Ohio State has had a longstanding practice of making reasonable academic accommodations for students' religious beliefs and practices in accordance with applicable law. In 2023, Ohio State updated its practice to align with new state legislation. Under this new provision, students must be in early communication with their instructors regarding any known accommodation requests for religious beliefs and practices, providing notice of specific dates for which they request alternative accommodations within 14 days after the first instructional day of the course. Instructors in turn shall not question the sincerity of a student's religious or spiritual belief system in reviewing such requests and shall keep requests for accommodations confidential.

With sufficient notice, instructors will provide students with reasonable alternative accommodations with regard to examinations and other academic requirements with respect to students' sincerely held religious beliefs and practices by allowing up to three absences each semester for the student to attend or participate in religious activities. Examples of religious accommodations can include, but are not limited to, rescheduling an exam, altering the time of a student's presentation, allowing make-up assignments to substitute for missed class work, or flexibility in due dates or research responsibilities. If concerns arise about a requested accommodation, instructors are to consult their tenure initiating unit head for assistance.

A student's request for time off shall be provided if the student's sincerely held religious belief or practice severely affects the student's ability to take an exam or meet an academic requirement and the student has notified their instructor, in writing during the first 14 days after the course begins, of the date of each absence. Although students are required to provide notice within the first 14 days after a course begins, instructors are strongly encouraged to work with the student to provide a reasonable accommodation if a request is made outside the notice period. A student may not be penalized for an absence approved under this policy.

If students have questions or disputes related to academic accommodations, they should contact their course instructor and then their department or college office. For questions or to report discrimination or harassment based on religion, individuals should contact the [Office of Institutional Equity](#).

### [Disability Statement](#)

The university strives to maintain a healthy and accessible environment to support student learning in and out of the classroom. If you anticipate or experience academic barriers based on your disability (including mental health, chronic, or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. You can connect with them at [slds@osu.edu](mailto:slds@osu.edu); 614-292-3307; or [slds.osu.edu](http://slds.osu.edu); or in person at 98 Baker Hall, 113 W. 12<sup>th</sup> Ave.

## Creating an Environment Free from Harassment, Discrimination, and Sexual Misconduct

The Ohio State University is committed to building and maintaining a community that reflects diversity and improves opportunities for all. All Buckeyes have the right to be free from harassment, discrimination, and sexual misconduct. Ohio State does not discriminate on the basis of age, ancestry, color, disability, ethnicity, gender, gender identity or expression, genetic information, HIV/AIDS status, military status, national origin, pregnancy (childbirth, false pregnancy, termination of pregnancy, or recovery therefrom), race, religion, sex, sexual orientation, or protected veteran status, or any other bases under the law, in its activities, academic programs, admission, and employment. Members of the university community also have the right to be free from all forms of sexual misconduct: sexual harassment, sexual assault, relationship violence, stalking, and sexual exploitation.

To report harassment, discrimination, sexual misconduct, or retaliation and/or seek confidential and non-confidential resources and supportive measures, contact the Office of Institutional Equity:

- Online reporting form at [equity.osu.edu](https://equity.osu.edu),
- Call 614-247-5838 or TTY 614-688-8605,
- Or email [equity@osu.edu](mailto:equity@osu.edu)

The university is committed to stopping sexual misconduct, preventing its recurrence, eliminating any hostile environment, and remedying its discriminatory effects. All university employees have reporting responsibilities to the Office of Institutional Equity to ensure the university can take appropriate action:

- All university employees, except those exempted by legal privilege of confidentiality or expressly identified as a confidential reporter, have an obligation to report incidents of sexual assault immediately.
- The following employees have an obligation to report all other forms of sexual misconduct as soon as practicable but at most within five workdays of becoming aware of such information: 1. Any human resource professional (HRP); 2. Anyone who supervises faculty, staff, students, or volunteers; 3. Chair/director; and 4. Faculty member.