



AMIS 3300: Cost Accounting Course Syllabus (Autumn 2025)

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Office hours: Thursdays 4-5 pm or by appointment

TA: TBA

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CLASS HOURS: Tuesdays/Thursdays 2:20 pm - 3:40 p.m.
Schoenbaum Hall 209

COURSE DESCRIPTIONS

Cost accounting is concerned with the internal generation, communication, and interpretation of information for both operational and strategic decision-making purposes. Note that this definition and this course both focus on information *internal* to the firm. We will not be directly concerned here with published or external financial statements or the impact of accounting information in the broader marketplace. There are two important roles of cost accounting information. First, cost accounting has a decision-facilitating role, as it allows decision-makers within the company to adjust their beliefs and thus affects their evaluations of and decisions surrounding the company's strategies and operations. Second, cost accounting has a decision-influencing role, as it can be used to evaluate performance and align the incentives of the decision-maker with those of other stakeholders. This class will explore both the decision-facilitating and decision-influencing roles of managerial accounting.

The general aim of AMIS 3300 is to develop your ability to prepare and interpret decision-useful managerial accounting information. The course explores a mix of cost accounting information preparation and interpretation issues.

We will cover a considerable amount of material in this course. It is essential that you stay current with all reading and problem assignments. The course material is cumulative, making it important to keep up with the readings, complete homework assignments, and pay close attention to class discussions. Failure to follow these practices often leaves students lost and confused when it comes time to apply the material.

I expect that you will come to class adequately prepared. I recommend that you prepare for each session by doing the background reading, preparing solutions to practice problems, and preparing solutions to the cases assigned. You should note that the practice problems and cases are similar in structure and degree of difficulty to questions that I will prepare for the exams.

COURSE DELIVERY

This course is designated as P, or in-person. Lectures will be delivered in person only. Consistent with university policy, as well as State and Federal requirements, I have little flexibility in the amount of course content that can be provided online. Lectures WILL NOT be recorded.

COURSE MATERIALS

The required textbook for the course is CarmenBook: Cost Accounting, Charles T. Horngren, Srikant M. Datar, Madhav Rajan, 17th Edition, 2021.

Course information will be communicated via Canvas and university email, so it is important that you regularly check your accounts -on a daily basis. The course URL is <http://carmen.osu.edu>. The username and password you will use to log in to Canvas are the same ones you use to check your OSU e-mail and to register online for classes. To activate your OSU e-mail visit <http://www.oit.ohio-state.edu/userpass.html> and click on 'how to activate' or call 688-HELP.

Lecture notes: I will make the class notes available on Canvas for you to download before the class session. **Please make sure to print the notes and bring them to class.** During the semester these notes may occasionally be supplemented by handouts in class. These give the main points for the lecture and contain additional questions and exercises that we will work together in class.

Non-HBS cases, solutions to textbook assigned problems, and other supplemental materials will be posted on Canvas.

Harvard Business School cases will be available at Harvard Business Publishing:

- Go to <http://hbsp.harvard.edu>, and sign up for the service.
- The HBS cases are registered under "AMIS 3300 Cost Accounting Autumn 2025 Wang":
<https://hbsp.harvard.edu/import/1317222>

TEXTBOOK PRACTICE PROBLEMS:

Practice problems posted on Carmen and from the textbook are assigned for each topic. These are not graded and will not be collected; however, solving these problems will be very helpful in solidifying the material and preparing you to move on to the next material. Solutions to the practice problems will be provided on the course website after we finish each topic.

ACCOUNTING CASES

There are FOUR HBS cases and ONE non-HBS case. Cases will be used in classes that apply issues raised in the lecture to a particular context. Each case discussion will allow an open forum discussion of your analyses of the assigned case. Questions for the cases will be posted on Carmen.

I will collect these case assignments (3 individual cases, and 2 group cases) for evaluation and diagnostic purposes, and the due dates of the case assignments are listed on the course schedule.

ACADEMIC STANDARDS

Grades are assigned on the following basis:

Graded individual case assignments	12%
Graded group case assignments	10%
Exam 1	26%
Exam 2	26%
Exam 3	26%

Expected Grade Distribution: Grades will be determined based on the overall achievement of the class. Students will be ranked by their overall percentage score for the required assignments and exams.

Final course grades will be based on relative rather than absolute standards. Specifically, I will make a one-time adjustment to all grades at the end of the semester that results in a target average GPA of roughly 2.9-3.2. This can only be an upward adjustment relative to the default scale (i.e., 93-100 is an A, 90-93 is an A-, etc.), and only happens at the end of the semester; individual exams/assignment grades are not adjusted. I do not round final grades to the nearest percentage, regardless of how close the score is to a grade threshold.

Note that the final distribution of grades could include any grade throughout the A-E range, depending upon student performance. No extra credit or makeup work will be offered. I do not round final grades to the nearest percentage, regardless of how close the score is to a grade threshold

Graded Case Assignments

There will be FIVE written case assignments that you are required to turn in for a grade, with three individual assignments, and two group assignments. The assignments are designed to give you practice in applying the course concepts and tools without grade-related pressures. The individual assignments will determine 12% of your course grade, and the group assignments will determine 10% of your course grade. (See assignment grading method below.)

ASSIGNMENT GRADING METHOD: The case assignment will be graded using a satisfactory (S), and unsatisfactory (U) scheme. The grading guidelines and associated points are:

<u>Category</u>	<u>Description</u>	<u>Points</u>
Satisfactory	Solution is complete and nearly correct or shows basic concept but has several errors.	4 (5 group)
Unsatisfactory	Solution is incomplete and/or has major errors.	2 (2.5 group)
Not submitted	Not submitted or no effort shown.	0

LOGISTICS - The assignments are to be turned in at the beginning of class on the due dates given in the course schedule. You are welcome to work in groups, but you may not copy other students' works, and each of you should turn in your own assignment.

If you anticipate missing a class, you may turn in a hard copy of the assignment before class at my office. Email assignments will only be accepted if they are in "ready to print" form in .pdf files. Late assignments will **NOT** be accepted.

Exams

There will be three closed-book exams (you can bring a one-page cheat sheet): Exam 1 (26%), Exam 2 (26%), and Exam 3 (26%), with a worth of 78% of your final grade. **The exam schedules are listed below.**

Exam 1	September 25, Thursday
Exam 2	November 4, Tuesday
Exam 3	December 9, Tuesday

Exams consist of a combination of true/false, multiple choice, and problem questions. The problem questions will be similar to the assigned cases and problems. You will need a calculator for exams. You are not allowed to discuss with your classmates about any exam questions.

All students should plan to take all exams at the scheduled time and in person. Only in the most exceptional circumstances will a student be excused from an exam, and my prior approval is required. Incompletes will be given only in accordance with university policy.

CLASS PARTICIPATION

Please balance respectful and active participation with active listening. Hold yourself and your peers to the highest standards of civil behavior when engaging with faculty and peers during participation and discussions.

Please do not hesitate to ask questions or make comments during the class. Class participation makes a class more interesting and ensures that the class is going at an acceptable pace. Although class participation is not an explicit part of your grade, it may be taken into account for students at the grade cut-offs.

RE-GRADING POLICY

I try to make the exam grading both accurate and fair. However, if you disagree with the grading of some part of your exam and would like a re-grade, you can submit a typed re-grade request. Your re-grade request must include a clear and detailed description of why you believe there has been a grading error.

Please note though that once you submit a request for re-grade, the **WHOLE** piece of the exam will be re-graded so that your overall grade could change up or down.

OFFICE HOURS & TAS:

There are several sources of help with class materials available to you.

If you have a brief question about course content or procedure, you can send me an email at wang.4821@osu.edu. I check my email frequently throughout the day, though I try to stop checking my emails after 8 pm.

If you would like help in person, you can make an appointment with me or stop by the TA's office hours (via zoom). If you cannot make it to the regularly scheduled office hours, please make an appointment with the TA (the best way to set up an appointment with me or the TA is by email). You can also email questions directly to me or the TA.

CLASS COURTESY

Arrive on time and minimize unscheduled personal breaks. Please come to class on time. If you are going to be over five minutes late, or need to leave early for a specific reason, please get prior permission. Please avoid disruptions to the class by taking personal breaks during class sessions unless it is an emergency.

Student absence. If you are unable to attend class on any occasion, please notify me via email in advance, unless it is an unforeseen emergency.

Food and drink consumption. Please minimize the consumption of food or drinks (except water) during class.

IMPORTANT NOTE

This syllabus describes a general plan for the course. Keep in mind, however, that I may occasionally have to modify the course schedule to adapt to student learning needs. You can always check Carmen for an up-to-date schedule. (*Please note that the dates for exams will not be changed.*)

AMIS 3300, Autumn 2025
COURSE SCHEDULE (subject to change)

Tue. Aug. 26	(1)	Reading:	Introduction/ Overview of Cost Accounting Chapter 1
Thu. Aug. 28	(2)	Topic 1: Reading: Textbook HW:	Cost Concepts Chapter 2 Ch2: 12, 25, 34, 39, 40
Tue. Sept. 2	(3)	Topic 1: Reading:	Cost Concepts (Continued) Chapter 2
Thu. Sept. 4	(4)	Topic 2: Reading: Textbook HW: Case 1 (Ind. Assg. 1): Case Q:	Cost, Volume, and Profitability Chapter 3 Ch3: 10, 21, 29, 51, 52 Hallstead DUE - September 9, Tuesday See questions posted on Canvas.
Tue. Sept. 9	(5)	DUE: Case 1:	Hallstead (hand in at the beg. of class) Hallstead
Thu. Sept. 11	(6)	Topic 3: Reading: Textbook HW: Case 2 (Group Assg. 1): Case Q:	Job Order Costing Chapter 4 Ch4: 19, 20, 21, 25, 37 Giberson DUE - September 18, Thursday See questions posted on Canvas
Tue. Sept. 16	(7)	Topic 3: Reading:	Job Costing (Continued) Chapter 4
Thu. Sept. 18	(8)	DUE: Case 2:	Giberson (hand in at the beginning of class) Giberson
Tue. Sept. 23	(9)		Review for Exam 1 (Topics 1-3)

Thu. Sept. 25	(10)	Exam 1 (Topics 1-3)
		Case 3 (Ind. Assg. 2): Purdy Call Center Case Q: DUE - September 30, Tuesday See questions posted on Canvas
Tue. Sept. 30	(11)	DUE: Purdy Call Center (hand in at the beginning of class) Case 3: Purdy Call Center
Thu. Oct. 2	(12)	Topic 4: Absorption vs. Variable Costing Reading: Chapter 9 (pages 322-336) Textbook HW: Ch9: 17, 18, 19, 26, 48
Tue. Oct. 7	(13)	Topic 4: Absorption vs. Variable Costing (Continued) Reading: Chapter 9 (pages 322-336)
Thu. Oct. 9	(14)	Topic 5: ABC Costing Reading: Chapter 5 Textbook HW: Ch5: 18, 26, 39 Case 4 (Ind. Assg. 3): DUE - October 14, Tuesday Case Q: Calculate the revised product costs for the four pens, based on the activity information collected by Dempsey.
Tue. Oct. 14	(15)	DUE: Classic Pen (hand in at the beginning of class) Case 4 Classic Pen
Thu. Oct. 16		No Class - Happy Fall Break!
Tue. Oct. 21	(16)	Topic 6: Budgeting and Variance Analysis Reading: Chapter 6 Textbook HW: Ch 6: 18, 25
Thu. Oct. 23	(17)	Topic 6: Variance Analysis for Direct Costs (Continued) Reading: Chapter 7 Textbook HW: Ch7: 16, 18, 19, 22, 28, 39
Tue. Oct. 28	(18)	Topic 6: Variance Analysis for Overhead (Continued) Reading: Chapter 8 Textbook HW: Ch8: 19, 20, 21, 22, 34
Thu. Oct. 30	(19)	Catch-Up & Review for Exam 2 (Topics 4-6)

Tue. Nov. 4	(20)	Exam 2 (Topics 4-6)
Thu. Nov. 6	(21)	Topic 7: Relevant Information and Decision Making Reading: Chapter 12 Textbook HW: Ch12: 17, 18, 19, 22, 23, 30 Case 5: Wendy's Chili (Group Assg. 2) DUE - Nov. 18, Tuesday
Tue. Nov. 11		No Class - Happy Veteran's Day!
Thu. Nov. 13	(22)	Topic 7: Relevant Information and Decision Making (Continued) Reading: Chapter 12
Tue. Nov. 18	(23)	DUE: Wendy's Chili (hand in at the beginning of class) Case 5 Wendy's Chili
Thu. Nov. 20	(24)	Topic 8: Performance Evaluation Reading: Chapter 6 (pages 213-215); Chapter 24 (pages 923-935) Textbook HW: Ch24: 23, 26, 29
Tue. Nov. 25	(25)	Topic 8: Performance Evaluation (Continued)
Thu. Nov. 27		No Class - Happy Thanksgiving!
Tue. Dec. 2	(26)	Topic 9: Transfer Pricing Reading: Chapter 23 (pages 893-908) Textbook HW: Ch23: 21, 26
Thu. Dec. 4	(27)	Review for Exam 3 (Topics 7-9)
Tue. Dec. 9	(28)	Exam 3 (Topics 7-9)

OTHER IMPORTANT POLICIES & RESOURCES

COURSE TECHNOLOGY

For IT help, contact the Ohio State IT Service Desk at ocio.osu.edu/help or servicedesk@osu.edu

- 1. Baseline technical skills for online courses:**
 - a. Basic computer and web-browsing skills.
 - b. Navigating Carmen and CarmenZoom.
- 2. Required equipment:**
 - Computer: Current Mac (OS X) or PC (Windows 7+) with high-speed internet connection.
 - Webcam: Built-in or external webcam, fully installed and tested.
 - Microphone: Built-in laptop or tablet microphone, or external microphone.
 - 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.
- 3. Required software:**
 - a. [Microsoft Office 365](#). All Ohio State students are now eligible for free Microsoft Office 365 ProPlus through Microsoft's Student Advantage program.
- 4. Carmen Access:**
 - a. 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.

If none of these options meet the needs of your situation, contact the IT Service Desk at 614-688-4357 (HELP).

SAFETY AND HEALTH REQUIREMENTS:

All students, faculty and staff are required to comply with and stay up to date on all [University safety and health guidance](#).

USE OF AI

Use of artificial intelligence (AI)-powered programs, including but not limited to ChatGPT, for course assignments must be first discussed and permitted by the faculty instructor. The scope of use may range from not permitted (with exception of AI-powered search engines such as Google, Bing, etc.) to a broader spectrum of allowed applications. When AI-powered programs are permitted, and used by students, the scope of use and content must be specified and referenced by students accordingly. Students are expected to be aware of the shortcomings of use of AI-powered programs, including risk of academic misconduct (e.g., plagiarism; etc.).

COURSE-SPECIFIC COPYRIGHT POLICY & PERMITTED STUDY MATERIALS

Use of inappropriate study materials, including previously prepared solutions to required homework problems and files containing tests used during previous terms, compromises the concept of equal opportunity for all students and therefore is prohibited. You may use materials that generally are available to all students provided that they maintain the spirit of the learning objectives.

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

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

I also expect that each student will behave in a manner that is consistent with the Fisher Honor Statement, which reads as follows:

As a student in the Working Professional MBA program at the Fisher College of Business and a member of The Ohio State University community, I am committed to the highest standards of ethical behavior. Honesty and integrity are the foundation from which I will measure my actions. I will hold myself accountable to adhere to these standards. As a future leader in the community and business, I will pledge to live by these principles and celebrate those who share these ideals.

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; 614-292-3307; or slds.osu.edu. or in person at 98 Baker Hall, 113 W. 12th Ave.

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](http://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](http://suicidepreventionlifeline.org) (suicidepreventionlifeline.org) or by calling [1-800-273-8255\(TALK\)](tel:1-800-273-8255). [The Ohio State Wellness app](http://go.osu.edu/wellnessapp) (go.osu.edu/wellnessapp) is also a great resource.

RELIGIOUS ACCOMODATIONS

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](#).

Any student who feels s/he may need an accommodation based on the impact of a disability should contact the instructor privately to discuss their specific needs. Please contact the Office for Disability Services at 614-292-3307 in room 150 Pomerene Hall; they coordinate reasonable accommodations for students with documented disabilities.

The university strives to make all learning experiences as accessible as possible. In light of the current pandemic, students seeking to request COVID-related accommodations may do so through the university's request process, managed by Student Life Disability Services. 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 may 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. SLDS contact information: slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue.

CREATING AN ENVIRONMENT FREE FROM HARASSMENT, DISCRIMINATION, AND SEXUAL MISCONDUCT

The Ohio State University is committed to building and maintaining a community to reflect diversity and to improve 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,
- Call 614-247-5838 or TTY 614-688-8605,
- Or email 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.