



## Master Course Syllabus

*For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: <https://catalog.uvu.edu/>*

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**Semester:** Spring

**Course Prefix:** ACC

**Course Title:** Cost Management

**Credits:** 3

**Year:** 2025

**Course and Section #:** 3300-001

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## ***Course Description***

This course provides a strategic approach to cost management and the development and use of relevant information for management decision making. It builds a foundation by discussing the various concepts of cost, cost behavior, and cost estimation techniques. The course addresses costing of products and other cost objects using job order and process costing, activity-based costing, and cost allocation. It introduces management control topics of budgeting and performance evaluation through variance analysis and concludes with current topics in cost management.

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## ***Course Attributes***

This course has the following attributes:

- General Education Requirements
- Global/Intercultural Graduation Requirements
- Writing Enriched Graduation Requirements
- Discipline Core Requirements in Program
- Elective Core Requirements in Program
- Open Elective

Other: *Click here to enter text.*

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## ***Instructor Information***

**Instructor Name:** Nate Jeppson

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## ***Student Learning Outcomes***

Use traditional costing methods to cost products, segments, and customers  
Illustrate methods of cost allocation  
Utilize activity-based costing for accurate product costs  
Use costing information to make a variety of cost management decisions

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## ***Course Materials and Texts***

For this class, we will be using UWorld materials. See the UWorld Online Materials document for details related to UWorld access.

The purchase of access to UWorld Online Learning includes modules for each topic that contain explanatory text, diagrams, and videos. However, the material is not comprehensive as it is CMA review content.

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## ***Course Requirements***

### **Course Assignments, Assessments, and Grading Policy**

Assignment Categories	Points
Activity	
Assignments	20
Homework	120
Quizzes	70
Exams	400

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### Required or Recommended Reading Assignments

N/A

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### General Description of the Subject Matter of Each Lecture or Discussion

This is an outline of the course assignments by module. Refer to the assignments for specific due dates. If this course is delivered on a block schedule, expect to cover the material in half the time.

Module	Topics	UWo
Orientation	<ul style="list-style-type: none"> <li>• Review Syllabus</li> <li>• Review Course Schedule</li> <li>• Purchase UWorld Access</li> </ul>	•
1	Cost Drivers and Cost Flows	D1 - A
2	Variable Costing vs. Absorption Costing	D1 - B
3	Job Order Costing Exam 1	D2 - A
4	Process Costing	D2 - B
5	Activity Based Costing	D2 - C
6	Support Department Costing Exam 2	D3 - A
7	Variable and Fixed Overhead Costs	D3 - B
8	Regression Analysis	B3 - A
9	Expected Value Computations and Learning Curve Analysis Exam 3	B3 - B
10	Capital Expenditures and Cash Budgets	B5 - A
11	Direct Material and Direct Labor Cost Variances	C1 - A
12	Factory Overhead Cost Variances	C1 - B
13	Final Exam Student Rating of Instructors (SRI)	

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### Required Course Syllabus Statements

#### Generative AI

N/A

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#### Using Remote Testing Software

This course does not use remote testing software.

This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers' immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

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## ***Required University Syllabus Statements***

### **Accommodations/Students with Disabilities**

Students needing accommodations due to a permanent or temporary disability, pregnancy or pregnancy-related conditions may contact UVU [Accessibility Services](#) at [accessibilityservices@uvu.edu](mailto:accessibilityservices@uvu.edu) or 801-863-8747.

Accessibility Services is located on the Orem Campus in BA 110.

Deaf/Hard of Hearing students requesting ASL interpreters or transcribers can contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at [DHHservices@uvu.edu](mailto:DHHservices@uvu.edu)

DHH is located on the Orem Campus in BA 112.

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### **Academic Integrity**

At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of the academic community, students must become familiar with their [rights and responsibilities](#). In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in [UVU Policy 541: Student Code of Conduct](#).

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### **Equity and Title IX**

Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status,

pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – [TitleIX@uvu.edu](mailto:TitleIX@uvu.edu) – 800 W University Pkwy, Orem, 84058, Suite BA 203.

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### **Religious Accommodation**

UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.

To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at [accessibilityservices@uvu.edu](mailto:accessibilityservices@uvu.edu). If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a [specially dedicated space](#) for meditation, prayer, reflection, or other forms of religious expression.