I. **Catalog Description:**
The study of strategy cost management and managerial reports for day to day control.

II. **Required Background and Experience**

A. Prerequisites: ACCT 2102 with grade of C.

B. Prerequisite Justification: The non-accounting major should understand the accounting model, the analysis and substance of financial decisions, and basic organizational behavior concepts for application in this course.

C. General Education (Core) Contributions:
This course uses mathematical methods and critical thinking acquired in Mathematics courses. In addition, the course uses basic accounting knowledge gained in ACCT 2101, 2102, word processing knowledge gained in CISM 2201, and basic legal knowledge from BUSA 2106.

III. **Learning Goals and Objectives**

**LO 4.1** Students will be able to demonstrate knowledge of product costs.

**LO 4.2** Students will be able to demonstrate knowledge of operational and financial budgets.

IV. **Reading Materials**


V: Special and Unique Student Materials

- A four-function calculator is required for this course. You will not be allowed to use any other type of calculator (including phone calculators) on the exams.
- Scantrons (Form 882-E) for exams

VI: Special or Unique University Facilities

- None

VII: Expanded Description of the Course and Instructional Methods

A. Expanded Description of the Course

This course covers "current" cost management topics such as activity based costing and management, value engineering, cost of quality, kaizen costing and life cycle budgeting, theory of constraints, and just-in-time problems. Strategic (strategy) management analysis is emphasized. The course also emphasizes traditional product and service cost accumulation systems, cost allocation and their impact on managerial decisions. Planning procedures covered as they relate to control decisions include standard costing, balanced scorecard and variance analysis. Managerial decision making is further emphasized through the study of relevant costs.

B. Instructional Methods

Lecture and Problem Solving: Product costing, planning and control and other topics of the course are presented and appropriate problems are worked in class to illustrate concepts and procedures.

VIII. Methods of Evaluating Outcomes:

A. Evaluation Tools

Tests (3 x 33.33%) 100%

All exams are non-cumulative. However, if you miss an exam, the material that you missed will be covered in the final exam (and the number of questions will be doubled) and your final exam will count as 66.67% of your final grade. If you miss more than one exam, you will be dropped from the class, NO EXCEPTIONS!

VIII. Instructor Comments:

A. Disruptive behavior will be handled as stated in the Student Conduct Code 3.00 (Appendix A in the Student Handbook). Examples of disruptive behavior are listed in the Handbook. Behavior that is of particular concern recently is the use of cell phones, pagers, and electronic games:
ACCT 3232 – Managerial Accounting
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- No pagers, cell phones, musical calculators, or games may be used during class.
- DO NOT play games, text, Twitter, or access Facebook/My Space during class.
- The world existed for 2,000 years without cell phones, Facebook, Twitter, etc. – you can do without yours for my class!

B. I will take roll each day (sometimes more than once a day). Absences will be taken into consideration if a student’s final grade is “borderline”. Students who arrive to class late and/or leave early may be counted absent for that day.

C. IF YOU REMEMBER NOTHING ELSE ON THIS SYLLABUS, REMEMBER THE FOLLOWING!

- I do not give grades, you earn them.
- Paying tuition entitles you to a seat in this class and the opportunity to learn, including whatever help I can provide to facilitate the learning process.
- Paying tuition does not entitle you to “special treatment” or a passing grade!
- You are responsible for your actions and any adverse consequences that may follow.
- Your final grade is YOUR responsibility!

D. I will do my best to help you in any way possible to succeed in this class. Please take advantage of my office hours. Also, I hope you will let me know if I can do anything else to help you (short of giving you the test answers!)

IX. Other Miscellaneous, But Important Information:

American Disabilities Act
It is the policy of UWG to accommodate students with disabilities, pursuant to federal, state law and UWG’s commitment to equal educational opportunities. Please contact Disability Services for more information (272 Parker Hall; (678) 839-6428). If you need special accommodations for this class (e.g., longer exam time, a quiet room), you must provide me with your documentation from Disability Services before the first exam. Special accommodations cannot be made if I do not have the proper paperwork in advance.
Academic Integrity
The following is an excerpt from the UWG Student Handbook:

Honor Code
At the University of West Georgia we believe that academic and personal integrity are based upon honesty, trust, fairness, respect and responsibility. Students at West Georgia assume responsibility for upholding the honor code. West Georgia students pledge to refrain from engaging in acts that do not maintain academic and personal integrity. These include, but are not limited to, plagiarism*, cheating*, fabrication*, aid of academic dishonesty, lying, bribery or threats, and stealing.

I take the Honor Code very seriously. Anyone caught violating the Honor Code will be subjected to the harshest punishment allowed by University guidelines.

Academic dishonesty will result in dismissal from the class with the grade of “F”.

X. MY.WESTGA.EDU

The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu e-mail account on a regular basis.

XI. EXTRA CREDIT

There is no extra credit in this course beyond that explicitly stated in the course syllabus.

XII. WORK FROM OTHER COURSES

Work submitted for credit in other courses will not be accepted for credit in this course.
XI: COURSE OUTLINE (Subject to change)

NOTE: CHAPTER 2 COVERS COST TERMS THAT YOU SHOULD KNOW. YOU ARE RESPONSIBLE FOR THE MATERIAL IN CHAPTER 2 AND, ALTHOUGH YOU WILL NOT BE TESTED DIRECTLY ON THE MATERIAL IN CHAPTER 2, SOME OF THE TERMS WILL APPEAR ON EXAMS. YOU SHOULD REVIEW THE MATERIAL IF NECESSARY.

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<td>T</td>
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<td>Chapter 4: Job Costing</td>
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<td>W</td>
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<td>Chapter 17: Process Costing</td>
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<td>TH</td>
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<td>F</td>
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