ACCT 4233 – Strategic Cost Management  
Expanded Course Outline  
Spring - 2013

Instructor: Dr. Christine Haynes/Mark Wills  
Classroom: Adamson 227  
Phone: (678) 839-5244  
Class Time: W 7:00-9:30  
Fax: (678) 839-5040  
Office Hours: M,W 1:30-4:30  
Office: Adamson Hall 209  
E-mail: mwills@westga.edu

I. Catalog Description:  
The study of contemporary cost management tools and business strategy.

II. Required Background and Experience

A. Prerequisites: ACCT 3232

B. Prerequisite Justification: Students will benefit more from this course if they understand basic product costing techniques, are familiar with master and flexible budgets, CVP analysis, and standing costing.

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, ACCT 2102, and ACCT 3232, word processing knowledge gained in CISM 2201, and basic legal knowledge from BUSA 2106.

III. Reading Materials

Select Harvard and IMA Case studies as directed by the instructor.  
Supplemental materials provided by the instructor.

IV. Special and Unique Student Materials

A four-function calculator is required for this course

V. Special or Unique University Facilities

None

VI. Expanded Description of the Course and Instructional Methods

A. Expanded Description of the Course

This course explores the contemporary role of the management accountant. Emphasis is place on strategic partnering and the use of “new” managerial tools to create firm value.
B. Instructional Methods

- Lectures
- Problem solving
- Articles
- Case Studies

VII. Methods of Evaluating Outcomes

Performance evaluation in this class will be based on article summaries, case studies, and, active participation.

A. Article Summaries

Each student will individually prepare a one page summary of the week’s outside reading (not the textbook material) if applicable.

B. Case Studies

Cases may be completed in groups of 2 or 3 students. The same grade will be assigned to each member of the group. No minimum length requirement is applicable to the cases. All questions should be answered thoroughly.

C. Participation

Individual student contributions are critical to the overall learning experience of the class because much of the class involves discussion rather than lecture. Each student is expected to be prepared to provide input. ATTENDANCE DOES NOT COUNT TOWARD PARTICIPATION POINTS. Grading class participation is certainly a subjective process, although I will try to make it as objective as I can.

D. Attendance

Attendance is mandatory for this class. A large part of learning in this class comes from classroom discussion; accordingly attendance is MANDATORY. I expect you to attend class. For each class you miss in excess of three, your final grade may be reduced by 5%. If you believe you will miss more than three, you should drop and take the class when you have more time to commit. If you are not in class you cannot receive participation points

E. Grades

<table>
<thead>
<tr>
<th></th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Article Summaries</td>
<td>9 @ 2%</td>
</tr>
<tr>
<td></td>
<td>18%</td>
</tr>
<tr>
<td>Case Studies (best 12 of 13 @ 5% each)</td>
<td>60%</td>
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<tr>
<td>Participation*</td>
<td>22%</td>
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<tr>
<td>Total</td>
<td>100%</td>
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*Includes Attendance at BB&T
<table>
<thead>
<tr>
<th>Grade</th>
<th>Range</th>
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<tbody>
<tr>
<td>A</td>
<td>90% and above</td>
</tr>
<tr>
<td>B</td>
<td>80%-89.99%</td>
</tr>
<tr>
<td>C</td>
<td>70%-79.99%</td>
</tr>
<tr>
<td>D</td>
<td>60%-69.99%</td>
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<tr>
<td>F</td>
<td>Below 60%</td>
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VIII. Other Miscellaneous, But Important Information

A. 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).

B. Academic Integrity

The following is an excerpt from the UWG Student Handbook:

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

C. Class Behavior

Disruptive behavior will be handled as stated in the Student Conduct Code 3.00 (Appendix A in the Student Handbook). All cell phones must be turned off during class (do not leave your phone on vibrate). The world has survived for over 2000 years without cell phones, you can live with yours for 2 ½ hours each week.

D. 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.

E. Extra Credit

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

Work from Other Courses

Work submitted for credit in other courses will not be accepted for credit in this course.

IX.  

Instructor Comments

I will 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.

Finally, please remember……

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! Your final grade is YOUR responsibility!
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignments Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/9/12</td>
<td>Introduction</td>
<td></td>
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</tbody>
</table>
| 1/16/12    | Supplemental Text. Organizational Architecture | Article Summary: *The Rise and Fall of Management Accounting*  
Case Study: Critical Success Factors |
| 1/23/12    | Chapter 12. Pricing Decisions and Cost Management | Article Summary: *Leading with Your Soul*  
Case Study: Selected Ethics Cases |
| 1/30/13    | **No Class on Wednesday; Attend BB&T Lecture on Thursday evening 1/31/13** |                                                                                 |
| 2/6/13     | Chapter 11. Decision Making and Relevant Information | Case Study: Ace Fertilizer Company |
| 2/13/13    | Chapter 3. Cost-Volume-Profit Analysis | Article Summary: *Cost Concepts and Differential Cost Analysis*  
Case Study: Budgeting for an Academic Department at a State University |
| 2/20/13    | Chapter 5. Activity-Based Costing and Activity-Based Management | Case Study: Abbington Youth Center |
| 2/27/13    | Chapter 13 – Strategy, Balanced Scorecard, Profitability | Article Summary: *Time Driven Activity Based Costing*  
Case Study: Dakota Office Products |
| 3/6/13     | Chapter 14 – Cost Allocation, Customer Profitability, Sales Variance | Article Summary: *The Power of Virtual Integration*  
Case Study: Chemical Bank |
| 3/13/13    | Chapter 15. Allocation of Support-Department Costs, Common, Costs, and Revenues | Article Summary: *Add a Customer Profitability Matrix to Your Balanced Scorecard*  
Case Study: Survey Masters LLC |
| 3/20/13    | **Spring Break!**             |                                                                                 |
Case Study: Westmount Retirement Residence |
| 4/3/13     | Chapter 9. Inventory Costing and Capacity Analysis | Article Summary: *Control Tomorrow’s Costs Through Today’s Design*  
Case Study: Metabical |
| 4/10/13    | Chapter 22 – Mgmt. Control & Transfer Pricing | Case Study: Creating a Lean Enterprise |
| 4/17/13    | Chapter 23. Performance Measurement, Compensation, and Multinational Considerations | Case Study: Caribbean Brewers |
| 4/24/13    | **Final Exam**                | Article Summary: *Coming Up Short on Nonfinancial Performance Measurement*  
Case Study: Purity Steel Corporation |