Instructor: Dr. Christine Haynes  
Office: Adamson Hall 202B  
Phone: (678) 839-4814  
Fax: (678) 839-5041  
On-Campus Exams: Adamson Hall, Room 117  
E-mail: chaynes@westga.edu

Office Hours:
I use e-mail correspondence to conduct office hours. Please DO NOT e-mail me through Course Den. I have had problems in the past with CourseDen e-mail. E-mail me at my regular UWG address (listed above). Unless I’m administering an exam, my “official” office hours will be:

Monday through Thursday 2:00-3:30 p.m.
Monday through Thursday 7:30-9:00 p.m.

Feel free to e-mail me outside my office hours as well. It may take longer for me to respond, but I will do so as soon as possible.

I will also be in my office some afternoons and/or evenings. If you would like to come to my office, we can make an appointment. You are also welcome to stop by without an appointment, but I suggest that you call or e-mail me first to make sure I’m available.

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.

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

III. Learning Objectives
- To learn how manager performance in decentralized organization is evaluated.
- To understand the importance performance evaluation plays in achieving organizational goals.

IV: Reading Materials

- Articles as listed at end of syllabus.

V: Special and Unique Student Materials
- A calculator (details provided in Section VIII below).
VI: Special or Unique University Facilities
- None

VII: Expanded Course Description and Instructional Methods
A. Expanded Course Description
The primary focus of the class is on how individuals respond to methods used to evaluate performance.

B. Instructional Methods
- Textbook reading
- Article synopses (instructions on how to write synopses are included in the daily instructions on Course Den)

VIII. Methods of Evaluating Outcomes:
A. Exams
This class includes two on-campus (or remote location) exams. Exams are not comprehensive.
1. Exams consist of 20 multiple choice questions and may include one or two numerical problems. Please bring a pencil and calculator to each exam. No programmable or cell phone calculators are allowed. You may not share calculators!
2. Exams are closed book. However, each student is allowed to bring two sheets of YELLOW paper to the exam with notes, formulae, etc.
   o Students must print their name on each sheet of yellow paper and must turn them in with the exam.
   o If a student comes to an exam without two sheets of yellow paper, two sheets will be given to him/her. The student will write his/her name on the blank sheets and will turn them in with the exam.
   o So, at the end of the exam, each student will turn in:
     - their exam
     - two sheets of YELLOW paper with their name printed on each sheet.
   o Please do not go out and buy a ream of yellow paper! Printers such as the UPS Store and Staples will sell you a few sheets. If you’re lucky, they will give them to you for free since you will only need four sheets for the entire semester!
3. If you will be taking the exams from a remote location, please go to the following link for information on how the process works.
   https://uwgonline.westga.edu/exams.php

Option A (taking the exam online) is not available. You must take the exam at an approved testing center (Option B). Also, you MUST provide UWG|Online and me with all of the required information no later than Wednesday, May 17th. If I do not receive all of the information by that date, you will not be able to take the exam remotely. You will follow the same instructions as students taking exams on campus (closed book, two YELLOW sheets of paper, etc.)
B. Evaluation Tools
Synopses (9 x 4.5% each)* 40.5%
Two, non-cumulative exams (29.75% each)** 59.5%
Total 100.0%

*Late synopses will receive an automatic 10% deduction for each day late.
**Late exams will receive 50% of the points earned on the exam.

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). 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.

B. 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.

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

IX. 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.

X. EXTRA CREDIT

There is no extra credit in this course beyond that explicitly stated in the course syllabus.
XI. WORK FROM OTHER COURSES

Work submitted for credit in other courses will not be accepted for credit in this course. Submitting work from other courses is a violation of the Honor Code.

XII: Student Rights and Responsibilities

Please carefully review the information at the following link: http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf
The document at this link contains important information pertaining to your rights and responsibilities in this class. Because these statements are updated as federal, state, university, and accreditation standards change, you should review the information each semester.

XIII: Credit Hour Policy (3 credit hours)

Students in this class will spend 120 minutes per day with faculty instruction (either face-to-face or online). Generally, students can expect to spend about three hours studying outside of the classroom for each one hour spent in class. This out-of-class work may include, but not limited to, readings, assignments, projects, group work, research, and test preparation. The amount of out of class time required for a given outcome will vary by student.
ACCT 4233  
Strategic Cost Management  
Expanded Course Outline  
Maymester 2017

**IMPORTANT NOTES:**

1. Course Den has a folder for each day with detailed instructions on how to complete that day’s assignments.

2. Article synopses must be submitted to “Assignments” under the Assessments tab in Course Den by 11:30 p.m. on the due date listed.

3. A few of the articles are quite old. These are considered “classic” articles. You may hear these articles referenced at some point in your career so it is important that you familiarize yourself with them.

### XI: COURSE OUTLINE (Subject to change)

<table>
<thead>
<tr>
<th>Day</th>
<th>Date</th>
<th>Readings</th>
<th>Read &amp; Summarize</th>
<th>Assignment Due Date (by 11:30 p.m.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>M</td>
<td>5/15</td>
<td>Ch. 3: Behavior in Organizations</td>
<td>Halvorson &amp; Higgins (2013)</td>
<td>Tuesday, 5/16</td>
</tr>
<tr>
<td>T</td>
<td>5/16</td>
<td>Ch. 4: Revenue &amp; Expense Centers</td>
<td>Tucker &amp; Zivan (1985)</td>
<td>Wednesday, 5/17</td>
</tr>
<tr>
<td>W</td>
<td>5/17</td>
<td>Ch. 5: Profit Centers</td>
<td>Alter (1995)</td>
<td>Thursday, 5/18</td>
</tr>
<tr>
<td>Th</td>
<td>5/18</td>
<td>Ch. 6: Transfer Pricing</td>
<td>Schuster &amp; Clarke (2010)</td>
<td>Friday, 5/19</td>
</tr>
</tbody>
</table>
| F   | 5/19 | **Exam #1** (Ch. 2-6) Note: Ch. 1 is not on the exam  
**LAST DAY TO DROP WITH A “W”** | Adamson Hall Room 117 6:30-8:30 p.m. | Bring pencil and calculator |
| T   | 5/23 | Ch. 8: Strategic Planning | Pinto (2013) | Wednesday, 5/24 |
| Th  | 5/25 | Ch. 12: Management Compensation | Aguinis, Joo, & Gottfredson (2013) | Friday, 5/26 |
| F   | 5/26 | **Exam #2** (Ch. 7,8,11,12) | Adamson Hall, Room 117 6:30-8:30 p.m. | Bring pencil and calculator |
ACCT 4233
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Summary of Reading and Case Assignments

- Available UWG Online: *Galileo*

- Available at: [https://ranrmonthly.files.wordpress.com/2013/01/monetary-rewards.pdf](https://ranrmonthly.files.wordpress.com/2013/01/monetary-rewards.pdf)

- Available UWG Online: *ABI/Inform* (not available through Galileo – instructions for retrieving articles from ABI/Inform are on the next page)

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- Available UWG Online: *Galileo*

Pinto, J.K. 2013. Lies, damned lies, and project plans: Recurring human errors that can ruin the project planning process. *Business Horizons* 56: 643-653.
- Available at: [https://www.researchgate.net/publication/273115781_Lies_damned_lies_and_project_plans_Recurring_human_errors_that_can_ruin_the_project_planning_process](https://www.researchgate.net/publication/273115781_Lies_damned_lies_and_project_plans_Recurring_human_errors_that_can_ruin_the_project_planning_process)

- Available UWG Online: *ABI/Inform* (not available through Galileo – instructions on retrieving articles from ABI/Inform are on the next page)

- Available UWG Online: *Galileo*
Instructions for Retrieving Articles from ABI/Inform Database

ABI/Inform is a business-related database. Although it is one of the databases available at our library, for some reason it is not integrated into Galileo. To access ABI/Inform, follow these steps:

From “Academics” on the UWG homepage, click on “Library.”
- Click on “Databases and Galileo”
- Click on “View Databases by Subject or A-Z Listing”
- Scroll down to Databases by Subject and click on “Business”
- The first database under the Business link is ABI/Inform