Instructor: Dr. Christine Haynes  
Classroom: Adamson Hall 217
Phone: (678) 839-4814  
Class Time: M-F 8:00-10:15 pm
Fax: (678) 839-5041  
Office Hours: M-F 4:30-5:30
Office: Adamson 202B  
E-mail: chaynes@westga.edu  

Additional contact information: In addition to my office hours, you can e-mail me. Please use my UWG e-mail account (chaynes@westga.edu). If you need to call me, try my office first (678-839-4814). **If you have a problem that needs immediate attention,** you can call me on my cell phone (678-890-0042). Please leave a message if I am not available to answer your call. Please do not call my cell phone between 10:30 p.m. and 9:00 a.m.

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 3232 or ACCT 6232.

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


Various articles as listed at end of syllabus.

V: Special and Unique Student Materials

- Calculator
- Scantrons (Form 882-E) for exams

VI: Special or Unique University Facilities

- None
VII: Expanded Course Description and Instructional Methods

A. Expanded Course Description

Managerial accounting can be divided into three broad components – planning, decision making, and control. Cost accounting focuses on the first two of these components – planning and decision making. This class focuses on the third component – control, specifically strategic management control. Therefore, the primary focus of the class is on how individuals respond to methods used to determine performance.

B. Instructional Methods
Textbook reading, summaries of assigned articles, cases, and problems

VIII. Methods of Evaluating Outcomes:

A. Evaluation Tools

Assignments (best 10 of 11) 40%
Four in-class exams (15% each)* 60%
Total 100%

*Thursday evenings at 8:15 in Adamson, Room 217. Exams cover the textbook readings only and are open notes (handwritten notes only --- no photocopies).

VIII. Instructor Comments:

B. IF YOU REMEMBER NOTHING ELSE ON THIS SYLLABUS, REMEMBER THE TWO FOLLOWING COMMENTS:

• 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!)

• I do not give grades, you earn them.

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.

XIII: 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.
XIV: 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 360 minutes of class work outside of the classroom each day. 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.
XI: SUMMARIZED COURSE OUTLINE (Subject to change)

**NOTE:** Course Den has a folder for each day with detailed instructions on how to complete each day’s assignments.

<table>
<thead>
<tr>
<th>DAY</th>
<th>DATE</th>
<th>Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>M</td>
<td>6/2</td>
<td>Chapter 1 through top of page 12 <em>(See Course Den for each day’s detailed instructions)</em></td>
</tr>
<tr>
<td>T</td>
<td>6/3</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>W</td>
<td>6/4</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>TH</td>
<td>6/5</td>
<td><strong>In Class Exam</strong> (Chapters 2 and 3) Note that Chapter 1 is NOT on the exam.</td>
</tr>
<tr>
<td>F</td>
<td>6/6</td>
<td>“Decentralization is the New Center of Command”</td>
</tr>
<tr>
<td>M</td>
<td>6/9</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>T</td>
<td>6/10</td>
<td>“Incentives and Controllability: A Note and Exercise”</td>
</tr>
<tr>
<td>W</td>
<td>6/11</td>
<td>Chapter 5</td>
</tr>
<tr>
<td>TH</td>
<td>6/12</td>
<td><strong>In Class Exam</strong> (Chapters 4 and 5)</td>
</tr>
<tr>
<td>F</td>
<td>6/13</td>
<td>Chapter 6</td>
</tr>
<tr>
<td>M</td>
<td>6/16</td>
<td>“Setting the Right Transfer Price”; Birch Paper Company case</td>
</tr>
<tr>
<td>T</td>
<td>6/17</td>
<td>Chapter 7</td>
</tr>
<tr>
<td>W</td>
<td>6/18</td>
<td>Chapter 8</td>
</tr>
<tr>
<td>Th</td>
<td>6/19</td>
<td><strong>In Class Exam</strong> (Chapters 6,7,8)</td>
</tr>
<tr>
<td>F</td>
<td>6/20</td>
<td>Chapter 11</td>
</tr>
<tr>
<td>M</td>
<td>6/23</td>
<td>“SuperHeros, LLP: A Super Management Control Case”</td>
</tr>
<tr>
<td>T</td>
<td>6/24</td>
<td>Chapter 12</td>
</tr>
<tr>
<td>W</td>
<td>6/25</td>
<td><strong>Reading Day</strong></td>
</tr>
<tr>
<td>Th</td>
<td>6/26</td>
<td><strong>In Class Exam</strong> (Chapters 11 and 12)</td>
</tr>
</tbody>
</table>
Summary of Reading and Case Assignments

- Available UWG Online

- Available at: http://hbr.org for $3.95

- Available UWG Online

- Available UWG Online

- Hardcopy available in library (Call No. ZP1192) (microfilm)
- Available at: http://hbr.org for $6.95

- Available UWG Online

- Hardcopy available in library (Call No. ZP1192) (microfilm)
- Available at: http://hbr.org for $8.95

- Available at: http://hbr.org for $6.95

- Available at: http://hbr.org for $3.95

- Available in CourseDen Chapter 11 folder