ACCT 5233
Strategic Cost Management
Expanded Course Outline
Maymester 2015

Instructor: Dr. Christine Haynes
Classroom: Adamson Hall 117
Phone: (678) 839-4814
Class Time: M-F 5:30-8:55 pm
Fax: (678) 839-5041
Office Hours: M-F 12:00-1:00
Office: Adamson 202B
E-mail: chaynes@westga.edu

Additional contact information: Feel free to e-mail anytime, even outside my office hours. 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 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

- Various articles as listed at end of syllabus.

V: Special and Unique Student Materials

- Calculator

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. The primary focus of the class is on how individuals respond to methods used to evaluate performance.

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

VIII. Methods of Evaluating Outcomes:

A. Evaluation Tools

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assignments (best 10 of 11)*</td>
<td>40%</td>
</tr>
<tr>
<td>Final paper</td>
<td>10%</td>
</tr>
<tr>
<td>Four in-class exams (12.5% each)**</td>
<td>50%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

*Late assignments will receive a 10% deduction for each day late.
**Exams are at 5:30 on the dates listed in the daily schedule in Adamson Room 227. Exams cover the textbook readings only and are open notes (handwritten notes only --- no photocopies). Late exams will receive ½ of the points scored. PLEASE DO NOT MISS A TEST!

VIII. Instructor 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!)

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 a grade of “F” on the assignment and possible dismissal from the class.

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 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.
XI: 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>Readings Assignments and Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>M</td>
<td>5/4</td>
<td>Read Syllabus and Introductory Information Folders; Read Chapter 1 as background information only (through top half of page 12); Read Chapter 2; Read and summarize “Charting Your Company’s Future” (due 5/5)</td>
</tr>
<tr>
<td>T</td>
<td>5/5</td>
<td>Read Chapter 3; Read and summarize “The Seven Deadly Sins of Corporation Ethics Programs” (due 5/6)</td>
</tr>
<tr>
<td>W</td>
<td>5/6</td>
<td><strong>In Class Exam</strong> (Chapters 2 and 3) Note that Chapter 1 is NOT on the exam.</td>
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<tr>
<td>TH</td>
<td>5/7</td>
<td>Read and summarize “Decentralization is the New Center of Command”; Read Chapter 4; Read and <strong>answer questions to</strong> “Incentives and Controllability: A Note and Exercise” (there are no correct answers – just be sure to logically support your decisions) (due 5/8)</td>
</tr>
<tr>
<td>F</td>
<td>5/8</td>
<td>Read Chapter 5; Read and summarize “The Profit Center Paradox” (due 5/11)</td>
</tr>
<tr>
<td>M</td>
<td>5/11</td>
<td><strong>In Class Exam</strong> (Chapters 4 and 5); Read Chapter 6</td>
</tr>
<tr>
<td>T</td>
<td>5/12</td>
<td>Read and summarize “Multinational Transfer Pricing”; Read and summarize “Setting the Right Transfer Price”; Read Chapter 7 (due 5/13)</td>
</tr>
<tr>
<td>W</td>
<td>5/13</td>
<td>Read Chapter 8; Read and summarize “Lies, Damned Lies, and Project Plans: Recurring Human Errors That Can Ruin the Project Planning Process” (due 5/14)</td>
</tr>
<tr>
<td>TH</td>
<td>5/14</td>
<td><strong>In Class Exam</strong> (Chapters 6, 7, 8)</td>
</tr>
<tr>
<td>F</td>
<td>5/15</td>
<td>Read Chapter 11; Read and summarize “Creating a Comprehensive System to Measure Performance” (due 5/18)</td>
</tr>
<tr>
<td>M</td>
<td>5/18</td>
<td>Complete “SuperHeros, LLP: A Super Management Control Case” Read Chapter 12; Read and summarize “What Monetary Rewards Can and Cannot Do: How to Show Employees the Money” (due 5/20)</td>
</tr>
<tr>
<td>W</td>
<td>5/20</td>
<td><strong>In Class Exam</strong> (Chapters 11 and 12); <strong>Final Paper Due</strong></td>
</tr>
</tbody>
</table>
Summary of Reading and Case Assignments

- Available UWG Online

- Available at: [http://hbr.org](http://hbr.org) for $3.95

- Available UWG Online

- Available UWG Online

- Available UWG Online

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

- Available UWG Online

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

- Available at: [http://hbr.org](http://hbr.org) for $6.95

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: [http://hbr.org](http://hbr.org) for $3.95

- Available in CourseDen Chapter 11 folder