Strategic Cost Management
Expanded Course Outline
Maymester 2018

Instructor: Dr. Christine Haynes  Office: Adamson Hall 202B
Phone: (678) 839-4814  On-Campus Exams: Fridays 5/18 and 5/25
E-mail: chaynes@westga.edu  7:00-8:00 p.m. Adamson 117

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 Course Den 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. You are also welcome to stop by, 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 IX 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
- Read textbook
- Read articles
- Solve problems
- Write research paper

VIII. Methods of Evaluating Outcomes:
A. Article Synopses
A synopsis is similar to, but not the same as a summary. A synopsis is required for each article you read. Each day’s instructions will provide you with detailed information about how to complete the synopsis. Synopses are individual assignments. Working with other students to complete synopses is a violation of the honor code and will result in a penalty ranging from a zero on the synopses to a grade of “F” in the course.

B. Accounting Problems
Chapters 3, 6, and 7 each have a numerical accounting problem related to the chapter. You may work with other students in solving the problems, but each student must turn in an individual solution.

C. Research Paper
As a graduate student, you are required to write an in-depth research paper for this class. You can write on any topic that is discussed during the term. Specific instructions for writing the paper are available on Course Den. The research paper is an individual assignment. Working with other students to complete the paper is a violation of the honor code and will result in a grade of “F” in the course. You must also cite your sources within the paper and provide a reference list at the end of the paper. Plagiarism will also result in a grade of “F” in the course.

D. 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 **open book**.
3. Exams **only** cover the material in the textbook.
4. 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](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.

E. Evaluation Tools

<table>
<thead>
<tr>
<th>Evaluation Tool</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Synopses (9 x 3% each)</td>
<td>27%</td>
</tr>
<tr>
<td>Problems (3 x 5% each)</td>
<td>15%</td>
</tr>
<tr>
<td>Research paper</td>
<td>12%</td>
</tr>
<tr>
<td>Non-cumulative exams (2 x 23% each)</td>
<td>46%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

*Late assignments will receive an automatic 10% deduction for each day late.

**Late exams will receive a penalty equal to 50% of the points earned on the exam.

IX. 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 penalties ranging from a zero on an assignment to dismissal from the class with a 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. Submitting work from other courses is a violation of the Honor Code.

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](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.
**ACCT 5233**  
**Strategic Cost Management**  
**Expanded Course Outline**  
**Maymester 2018**

### XV: 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>
</table>
| **M** | 5/14 | Ch. 3: Behavior in Organizations | (1) Halvorson & Higgins (2013)  
(2) ROI vs. Residual Income Problem | Tuesday, 5/15 |
| **T** | 5/15 | Ch. 4: Revenue & Expense Centers | Tucker & Zivan (1985) | Wednesday, 5/16 |
| **W** | 5/16 | Ch. 5: Profit Centers | Alter (1995) | Thursday, 5/17 |
| **Th** | 5/17 | Ch. 6: Transfer Pricing | (1) Schuster & Clarke (2010)  
(2) Transfer Pricing Problem | Monday, 5/21 |
| **F** | 5/18 | Exam #1 (Ch. 2-6) Note: Ch. 1 is not on the exam | Adamson Hall Room 117  
7:00-8:00 p.m. | Bring pencil and calculator |
(2) Alternative Investment Bases Problem | Tuesday, 5/22 |
| **T** | 5/22 | Ch. 8: Strategic Planning | Pinto (2013) | Wednesday, 5/23 |
| **Th** | 5/24 | Ch. 12: Management Compensation | Aguinis, Joo, & Gottfredson (2013) | Friday, 5/25 |
| **F** | 5/25 | Exam #2 (Ch. 7,8,11,12) | Adamson Hall, Room 117  
7:00-8:00 p.m. | Bring pencil and calculator |
| **T** | 5/29 | Research Paper Due by 5:00 p.m. | | |
Summary of Reading Assignments

  • Available UWG Online: Galileo (Click on “Find It”)

  • Included in folder for the date assigned

  • Available UWG Online: Galileo

  • Available UWG Online: ABI/Inform

  • Available UWG Online: Galileo

  • 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.
  • Included in folder for the date assigned

  • Available UWG Online: Galileo (Click on “Find It”)

  • Available UWG Online: Galileo