ACCT 5233 – Strategic Cost Management
Expanded Course Outline
Maymester 2020

Instructor: Dr. Christine M. Haynes
Email: 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 Course Den e-mail. E-mail me at my regular UWG address (listed above). My “official” office hours will be:

Monday through Thursday 2:00-3:00 p.m.
Monday through Thursday 8:00-9:00 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.

Catalog Description
The study of strategy cost management and managerial reports for day-to-day control.

Required Background and Experience
• Prerequisites: ACCT 2102.
• 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.

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

Reading Materials
  o This is one of the few textbooks available on the topics covered in class. As a result, it is expensive (over $200). I recommend you find a used copy or rent a copy.
• Articles as listed at end of syllabus.

Special and Unique Student Materials
None

Special or Unique University Facilities
None
Expanded Course Description and Instructional Methods

Expanded Course Description

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

Instructional Methods

- Read Textbook
- Read articles
- Complete Assignments
- Complete Exams

Methods of Evaluating Outcome

Reading Assignments

Several chapters (in some cases, partial chapters) in the textbook are assigned for reading. One or two outside articles are also assigned for each day. You need to know the assigned reading material for the exams. You DO NOT need to know any of the information from the Cases in the back of each chapter or any parts of a chapter not specifically assigned.

Written Assignments

Several written assignments/problems are included in the class. These assignments will be graded. You may work with other students in completing the assignments. Each assignment must be turned in to Course Den before the due date and time (listed on the instructions for that day). For this class, Course Den is not set up to receive group assignments; therefore, EACH STUDENT must turn in a separate copy of the solution. If you do not turn in your own copy of an assignment, you will not receive a grade. Late assignments are accepted but there will be a 10% deduction for each day an assignment is late.

Instructions for reading and written assignments are in each day’s folder. Outside readings may be in the folder or you may need to find them in the library’s databases. Daily instructions provide information on how to retrieve articles from the library. Instructions on how to complete and write up each assignment are provided at the end of each day’s assignment instructions. Please follow the instructions carefully to avoid losing points.

Exams

This class includes two online exams (available on Course Den). Exams are not comprehensive.

- Each exam consists of 26 multiple choice questions, worth 4 points each (for a possible 104%) and may include information from the readings (textbook and articles) as well as short numerical problems.
- Exams are open book, open notes (including the assigned articles). You may only use your textbook, articles, and notes during the exam. The use of any other resource, including but not limited to, help from another person, is a violation of the Honor Code and will result in an “F” in the course.
Evaluation Tools
Written assignments (7 @ 5.7% each)* 40%
Non-cumulative exams (2 x 30% each)** 60%
Total 100%

*Late assignments will receive an automatic 10% deduction for each day late.
**Make-up exams are not allowed except in cases of EXTREME emergencies. Any make-up exams will receive an automatic 20% deduction from the exam score (after any curve).

Final grades will be calculated based on the following scale:

<table>
<thead>
<tr>
<th>Percent</th>
<th>Grade</th>
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<tbody>
<tr>
<td>90-100</td>
<td>A</td>
</tr>
<tr>
<td>80-89</td>
<td>B</td>
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<tr>
<td>70-79</td>
<td>C</td>
</tr>
<tr>
<td>60-69</td>
<td>D</td>
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<tr>
<td>Below 60</td>
<td>F</td>
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</tbody>
</table>

ACADEMIC SUPPORT
Accessibility Services: Students with a documented disability may work with UWG Accessibility Services to receive essential services specific to their disability. All entitlements to accommodations are based on documentation and USG Board of Regents standards. If a student needs course adaptations or accommodations because of a disability or chronic illness, or if he/she needs to make special arrangements in case the building must be evacuated, the student should notify his/her instructor in writing and provide a copy of his/her Student Accommodations Report (SAR), which is available only from Accessibility Services. Faculty cannot offer accommodations without timely receipt of the SAR; further, no retroactive accommodations will be given. For more information, please contact Accessibility Services.

Center for Academic Success: The Center for Academic Success provides services, programs, and opportunities to help all undergraduate students succeed academically. For more information, contact them: 678-839-6280 or cas@westga.edu

University Writing Center: The University Writing Center assists students with all areas of the writing process. For more information, contact them: 678-839-6513 or writing@westga.edu
ONLINE COURSES
UWG takes students’ privacy concerns seriously: technology-enhanced and partially and fully online courses use sites and entities beyond UWG and students have the right to know the privacy policies of these entities. For more information on privacy and accessibility for the most commonly used sites, as well as technology requirements visit the UWG Online site.

Students enrolled in online courses can find answers to many of their questions in the Online/Off-Campus Student Guide.

If a student is experiencing distress and needs help, please see the resources available at the UWG Cares site. Online counseling is also available for online students.

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.

The University of West Georgia maintains and monitors a confidential Academic Dishonesty Tracking System. This database collects and reports patterns of repeated student violations across all the Colleges, the Ingram Library, and the School of Nursing. Each incidence of academic dishonesty is subject to review and consideration by the instructor, and is subject to a range of academic penalties including, but not limited to, failing the assignment and/or failing the course. Student conduct sanctions range from verbal warning to suspension or expulsion depending on the magnitude of the offense and/or number of offenses. The incident becomes part of the student’s conduct record at UWG.

Additionally, the student is responsible for safeguarding his/her computer account. The student’s account and network connection are for his/her individual use. A computer account is to be used only by the person to whom it has been issued. The student is responsible for all actions originating through his/her account or network connection. Students must not impersonate others or misrepresent or conceal their identities in electronic messages and actions. For more information on the University of West Georgia Honor Code, please see the Student Handbook.
**UWG EMAIL POLICY**
University of West Georgia students are provided a MyUWG e-mail account. The University considers this account to be an official means of communication between the University and the student. The purpose of the official use of the student e-mail account is to provide an effective means of communicating important university related information to UWG students in a timely manner. It is the student’s responsibility to check his or her email.

**CREDIT HOUR POLICY**
The University of West Georgia grants one semester hour of credit for work equivalent to a minimum of one hour (50 minutes) of in-class or other direct faculty instruction AND two hours of student work outside of class per week for approximately fifteen weeks. For each course, the course syllabus will document the amount of in-class (or other direct faculty instruction) and out-of-class work required to earn the credit hour(s) assigned to the course. Out-of-class work will include all forms of credit-bearing activity, including but not limited to assignments, readings, observations, and musical practice. Where available, the university grants academic credit for students who verify via competency-based testing, that they have accomplished the learning outcomes associated with a course that would normally meet the requirements outlined above (e.g. AP credit, CLEP, and departmental exams).

**HB 280 (Campus Carry)**
UWG follows University System of Georgia (USG) guidance. Information concerning Georgia House Bill 280 may be found at:

[Campus Carry](https://www.westga.edu/police/campus-carry.php)

**Instructor Comments:**
- I am here to help you achieve whatever goal you have set for yourself in this class. PLEASE feel free to e-mail me at any time anytime you have questions, concerns, or comments!!! Even if you e-mail me outside my office hours, I will respond within 24 hours. Remember, I cannot help you if I do not know you have a problem – this is especially true since I cannot see the pained look on your face!

- I would very much appreciate it if you will let me know when you find errors or have problems with the videos or handouts that accompany the videos. An online class is always a work-in-process!

- Disruptive behavior will be handled as stated in the Student Conduct Code 3.00 (Appendix A in the Student Handbook). Examples of disruptive behavior are listed in the Handbook.

- Academic dishonesty will result in dismissal from the class with a grade of F.
<table>
<thead>
<tr>
<th>Day</th>
<th>Date(s)</th>
<th>Chapter(s)</th>
<th>Assignments*</th>
<th>Assignment Due Date (by 11:30 p.m.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Friday</td>
<td>Ch. 1: Nature of Management Control Systems (through top of page 12); Ch. 2: Understanding Strategies</td>
<td>(1) Friedman (1970) (2) Rogers (2015) (3) CSR Commentary</td>
<td>Monday, 5/11</td>
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<td>5/8</td>
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<td>2</td>
<td>Monday</td>
<td>Ch. 3: Behavior in Org. (Goal Congruence section only; pp. 98 - top of page 103)</td>
<td>(1) Schaffer (2013) (2) ROI vs. Residual Income Problem</td>
<td>Tuesday, 5/12</td>
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<td>5/11</td>
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<td>3,4</td>
<td>Tues, Wed</td>
<td>Ch. 4: Revenue &amp; Expense Centers Ch. 5: Profit Centers ATTENDANCE VERIFICATION FORM IS DUE BY 11:30 P.M.</td>
<td>(1) Tucker &amp; Zivan (1985) (2) Alter (1995) (3) Responsibility Centers Problem</td>
<td>Thursday, 5/14</td>
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<td>5/12, 5/13</td>
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<td>5</td>
<td>Thursday</td>
<td>Ch. 6: Transfer Pricing</td>
<td>(1) Schuster &amp; Clarke (2010) (2) Transfer Pricing Problem</td>
<td>Monday, 5/18</td>
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<td>5/14</td>
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<td>6</td>
<td>Friday</td>
<td>Exam #1 (Ch. 2-6) Note: Ch. 1 is not on the exam</td>
<td>Online Exam</td>
<td>Friday, 5/15 at 11:30 p.m.</td>
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<td>7</td>
<td>Monday</td>
<td>Ch. 7: Measuring &amp; Controlled Assets Employed</td>
<td>(1) Devine (1980) (2) Alternative Investment Bases Problem</td>
<td>Tuesday, 5/19</td>
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<td>5/18</td>
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<td>8</td>
<td>Tuesday</td>
<td>Ch. 8: Strategic Planning (through top of p. 339)</td>
<td>(1) Pinto (2013) (2) Project Failures Problem</td>
<td>Wednesday, 5/20</td>
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<td>9,10</td>
<td>Wed, Thurs</td>
<td>Ch. 12: Management Compensation</td>
<td>(1) Aguinis, Joo, &amp; Gottfredson (2013) (2) Valley Corp. Problem (3) NESCO Problem</td>
<td>Thursday, 5/21</td>
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<td>5/20, 5/21</td>
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<td>11</td>
<td>Friday</td>
<td>Exam #2 (Ch. 7,8,12)</td>
<td>Online Exam</td>
<td>Friday, 5/22 at 11:30 p.m.</td>
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<td>5/22</td>
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</tbody>
</table>

* The following page indicates where each reading can be located.
Reading Assignments


Friedman, M. 1970. The social responsibility of business is to increase its profits. The New York Times Magazine (September 13, 1976) – as reproduced Included in folder for the date assigned

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


