ACCT 6233
Seminar in Strategic Cost Management
Expanded Course Outline
Monday 7:00-9:30 pm
Adamson Hall 115
Fall 2013

Instructor: Dr. Christine M. Haynes        Office Hours: M: 3:30 - 7:00
Office: Adamson Hall, Room 202B        T: 12:00 - 5:00
Telephone: (678) 839-4814        W: 3:30 - 5:00
Email: chaynes@westga.edu

I. Catalog Description:

Designed for the student with past exposure to cost accounting concepts and applications. The course emphasizes research of the current topics affecting the information-providing function of the managerial accounting process.

II. Required Background or Experience:

A. Prerequisites: ACCT 3232 or ACCT 6232

B. Prerequisite Justification: An in-depth knowledge of financial accounting and report concepts is required for this course.

III. Text and References:


IV. Special or Unique Student Materials/ University Facilities:

None

V. Instructional Methods:

Assignments

This course is taught in a seminar format. You are expected to have read and ready to discuss the assigned reading(s) each week. In addition, groups must submit the case(s) assigned for each week. Each week one group will prepare a presentation on the topic for that week. A final, individual paper and presentation are also required.
Details as to the expectations for each type of assignment will be handed out in class.

**Participation**

Individual student contributions are critical to the overall learning experience of the class because much of the class involves discussion rather than lecture. Each student is expected to be prepared to provide input. **I may choose to call on specific students, especially if the student is too quiet!** Grading class participation is certainly a subjective process, although I will try to make it as objective as I can.

**Attendance**

A large part of learning in this class comes from classroom discussion; accordingly attendance is **MANDATORY**. I expect you to attend class. **For each class you miss in excess of three, your final grade may be reduced by 5%.** If you believe you will miss more than three, you should drop and take the class when you have more time to commit. If you are not in class you cannot receive participation points.

### VI. Methods of Evaluating Outcomes:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Weekly group presentation</td>
<td>20%</td>
</tr>
<tr>
<td>Weekly <strong>individual</strong> reading summaries &amp; discussion question preparations</td>
<td>20%</td>
</tr>
<tr>
<td>(where required) (best 10 of 13 @2%)</td>
<td></td>
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<tr>
<td>Weekly group cases (9@2%)</td>
<td>18%</td>
</tr>
<tr>
<td>Participation</td>
<td>20%</td>
</tr>
<tr>
<td>Individual Research Paper &amp; Presentation</td>
<td>22%</td>
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<tr>
<td><strong>Total</strong></td>
<td>100%</td>
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### VII. Other Important Class Information

**Changes to Syllabus**

The schedule provided should be considered a general guideline. At times, we may deviate by deleting, adding, or modifying articles. If you are absent, you are responsible for knowing the current schedule.

**Additional Help**

You are urged to make use of my office hours. These hours are set aside for your benefit and you are welcome to come in at any time during these posted hours. If you are unable to come to my office during the posted hours, see me for an appointment.

**Class Behavior**

You are expected to be in class, on time.
All cell phones must be turned off during class (do not leave your phone on vibrate). The world has survived for over 2,000 years without cell phones, you can live without yours for 2 1/2 hours each week. Using your phone during class is considered unprofessional behavior and repeated infractions may result in dismissal from the class.

Work from other Courses

Work submitted for credit in other courses will not be accepted for credit in this course.

VIII. Miscellaneous, but Important Information

I take the Honor Code very seriously. Anyone caught violating the Honor Code will be subjected to the harshest punishment allowed by University guidelines.

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.

IX. Final Comment

I do not give grades, you earn them. Paying tuition entitles you to a seat in this class and the opportunity to learn, including whatever help I can provide to help you learn. It does not entitle you to “special treatment” or an “A” in the class! Your final grade is YOUR responsibility!
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>8/26</td>
<td>Introduction</td>
<td></td>
</tr>
<tr>
<td>9/02</td>
<td>LABOR DAY – NO CLASS</td>
<td>*No assigned chapter * Read, summarize &amp; prepare discussion questions for “Leading with Your Soul” and “Test Your Ethical Judgment” (These readings are from Chapter 1 of the book) *Complete Case 1-4: Selected Ethics Cases</td>
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<tr>
<td>9/09</td>
<td>Organizational Architecture (a general introduction to organizations, management accounting and ethics)</td>
<td>*Read, summarize &amp; prepare discussion questions for “Leading with Your Soul” and “Test Your Ethical Judgment” (These readings are from Chapter 1 of the book) *Complete Case 1-4: Selected Ethics Cases</td>
</tr>
<tr>
<td>9/16</td>
<td>NO CLASS – INSTEAD ATTEND BB&amp;T LECTURE ON THURSDAY, 1/12</td>
<td>ATTEND BB&amp;T LECTURE ON THURSDAY 1/12 (will count as readings for the week)</td>
</tr>
<tr>
<td>9/23</td>
<td>Cost Management &amp; Strategy</td>
<td>*Read Chapter 1 * Read and summarize “Rise &amp; Fall of Management Accounting” (See Note) *Complete Case 1-1: Critical Success Factors *Complete Cash 1-6: Sales, Profits, and Customer Strategy</td>
</tr>
<tr>
<td>9/30</td>
<td>Implementing Strategy</td>
<td>*Read Chapter 2 * Read and summarize “Cost/Management Accounting: The 21st Century Paradigm” (See Note) *Read, summarize &amp; prepare discussion questions for “How to Report a Company’s Sustainability Activities”</td>
</tr>
<tr>
<td>10/07</td>
<td>Decision Making with a Strategic Emphasis</td>
<td>*Read Chapter 11 * Read, summarize and prepare discussion questions for “Analyzing Sustainability Impacts” *Complete Case 11-1: Decision Making Under Uncertainty</td>
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<tr>
<td>10/14</td>
<td>Product Life Cycle</td>
<td>Read Chapter 13 *Read, summarize &amp; prepare discussion questions for “Target Costing at a Consumer Products Company” *Complete Case 13-3: Nebraska Toaster Company (use Chapter 13 example – pp. 552-553 of text to complete case)</td>
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<tr>
<td>Date</td>
<td>Topic</td>
<td>Assignment Details</td>
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| 10/21    | Quality Control               | Read Chapter 17  
*Read, summarize & prepare discussion questions for “Accounting for Quality with Nonfinancial Measures: A Simple No-Cost Program for the Small Company”  
*Complete Case 17-2: Kelsey Hospital (questions 1-4 only) |
| 10/28    | ABC & Customer Profitability  | *Read Chapter 5  
*Read, summarize & prepare discussion questions for “Activity-Based Costing and Predatory Pricing: The Case of Petroleum Retail Industry”  
*Complete Case 5-2: Colombo Soft-Serve Frozen Yogurt |
| 11/04    | Cost Allocation Practices     | Read Chapter 7  
*Read and summarize “Is Your Cost Accounting System Benching Your Team Players?” (See Note) and “Developing an Effective Cost Allocation Strategy” (See Note)  
*Complete Case 7-2: Brookwood Medical Center |
| 11/11    | Performance Measures          | *Read Chapter 19  
*Read, summarize & prepare discussion questions for “Free Lunches and ROI”  
*Complete Case 19-4: Interior Systems, Inc.: The Decision to Adopt EVA (do not answer supplemental questions provided in the case) |
| 11/18    | Presentations                 |                                                                                                                                                     |
| 11/25    | THANKSGIVING BREAK – NO CLASSES |                                                                                                                                                     |
| 12/02    | Presentations                 | **FINAL PAPER DUE**                                                                                                                                 |
| 12/09    | Presentations                 |                                                                                                                                                     |

The last day to withdraw with a grade of W is October 18, 2013.
Note: The following articles are not in your book. You will need to find and print them from the library database. If you encounter difficulty, please ask the librarian for assistance:


