ACCT 6233  
Seminar in Cost Accounting  
Expanded Course Outline  
Monday 7:00-9:30 pm  
Adamson Hall 115  
Fall 2015

Instructor: Dr. Christine M. Haynes   Office Hours: M, W 1:00-3:30, 5:30-7:00  
Office: Adamson Hall, Room 202B  
Telephone: (678) 839-4814  
E-Mail: 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 cost accounting and reporting concepts is required for this course.

III. **Text and References:**

    Required Materials:
    
    All of the required materials for this class are free.
    
    **Articles:**
    All required articles for this class can be found in the library databases.
    
    **Cases:**
    All required cases for this class can be found on CourseDen.
    
    Optional Materials:
    It is strongly recommended that you have access to the textbook *Cost Management: A Strategic Emphasis, 5ed.* by Blocher, Stout, and Cokins. The latest edition is the 6th edition and the authors are Blocher, Stout, Juras and Cokins. However, the 5th edition (2009) can be purchased on Amazon or e-Bay for much less (as little as $10) and is sufficient for the class. You will use this as a reference book only. I have also put two copies of the textbook on reserve in the library.
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>Group presentation (2@10%)</td>
<td>20%</td>
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<tr>
<td>Weekly <strong>individual</strong> reading summaries &amp; discussion question preparations (best 10 of 13 @2%)</td>
<td>20%</td>
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<tr>
<td>Weekly group cases (7@2%)</td>
<td>14%</td>
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<tr>
<td>Participation</td>
<td>20%</td>
</tr>
<tr>
<td>Individual Research Paper Presentation</td>
<td>6%</td>
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<tr>
<td>Individual Research Paper</td>
<td>20%</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></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.

Please turn off your cell phone during class. The world has survived for over 2,000 years without cell phones, you can live without yours for 2 ½ hours each week.

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! Having said that, I will try to provide whatever assistance you need to achieve the goals you set for yourself. Please don’t hesitate to ask!
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignments</th>
</tr>
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<tbody>
<tr>
<td>8/24</td>
<td>Introduction</td>
<td>none</td>
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</table>
| 8/31   | Organizational Architecture (a general introduction to organizations, management accounting, and ethics) | *Read and prepare discussion questions for:  
(1) “Leading with Your Soul”  
(2) “Test Your Ethical Judgment”  
*Complete “Cox Wine & Spirits” Case |
| 9/7    | LABOR DAY – NO CLASS                                                  |                                                                             |
| 9/14   | Cost Management & Strategy                                           | *Read and summarize “Rise and Fall of Management Accounting”  
*Complete the following cases:  
(1) D&G Computer Consulting  
(2) Sales, Profits, & Customer Strategy |
| 9/21   | Implementing Strategy                                                | *Read and summarize “Cost/Management Accounting: The 21st Century Paradigm”  
*Read and prepare discussion questions for  
“How to Report a Company’s Sustainability Activities” |
| 9/28   | Decision Making with a Strategic Emphasis                            | *Read and prepare discussion questions for  
“How to Report a Company’s Sustainability Activities”  
*Complete “E-Foods Incorporated” Case |
| 10/5   | Product Life Cycle                                                   | *Read and prepare discussion questions for  
“Target Costing at a Consumer Products Company”  
*Complete “Adams Convection Oven Co.” Case |
| 10/12  | Quality Control                                                      | *Read and prepare discussion questions for  
“Accounting for Quality with Nonfinancial Measures: A Simple No-Cost Program for the Small Company”  
*Complete “Piedmont Hospital” Case |
| 10/19  | BB&T Presentation Johnny “Cupcakes” Earle                           | *Attend BB&T Presentation (counts as reading assignment for the week) |
| 10/26  | ABC & Customer Profitability                                         | *Read and prepare discussion questions for  
“Activity-Based Costing and Predatory Pricing: The Case of Petroleum Retail Industry”  
*Complete “Gentiva Mfg.” Case |
| 11/2   | Cost Allocation Process                                              | *Read and summarize the following:  
(1) Is Your Cost Accounting System Benching Your Team Players?”  
(2) “Developing an Effective Cost Allocation Strategy” |
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<tr>
<th>Date</th>
<th>Event</th>
<th>Notes</th>
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<tr>
<td>11/9</td>
<td>Performance Measures</td>
<td>*Read and prepare discussion questions for</td>
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<td></td>
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<td>“Free Lunches and ROI”</td>
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<td></td>
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<td>*Complete “Polymer Products” Case</td>
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<tr>
<td>11/16</td>
<td>Presentations</td>
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<tr>
<td>11/23</td>
<td>THANKSGIVING – NO CLASS</td>
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<tr>
<td>11/30</td>
<td>Final Papers Due</td>
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The last day to withdraw with a grade of W is October 14, 2015.