I. **Catalog Description:**

This course is 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 managerial accounting is required for this course.

III. **Text and References:**

**Required Materials:**

**The required materials for this class are free.**

**Articles:**
All required articles for this class are available through the library databases. Many of the articles CANNOT be accessed through GALELIO. To access these articles, go the library home page:

Click on Articles,
Click on Browse Databases,
Click on Business,
Click on ABI/INFORM

**Cases:**
All required cases can be found on CourseDen.
Optional Materials:
I recommend 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:**

A calculator is required for some class periods (a cell phone calculator is fine).

V. **Instructional Methods:**

This course is taught in a seminar format. Each week’s class will include one or more of the following:

(A) Discuss/turn in individual reading summaries (every week)
(B) A group presentation
(C) In class case assignments
(D) Discussion of out-of-class group assignments
(E) Lecture

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 **verbal input** into class discussions. SMALL GROUP DISCUSSION INPUT AND ATTENDANCE DO NOT COUNT TOWARD PARTICIPATION POINTS. Grading class participation is certainly a subjective process, although I will try to make it as objective as I can.

Research Paper

Students will be required to complete an individual in-depth research paper.

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>
</tr>
</thead>
<tbody>
<tr>
<td>Group presentation</td>
<td>17%</td>
</tr>
<tr>
<td>Weekly individual summaries (14 of 16)*</td>
<td>28%</td>
</tr>
<tr>
<td>Out-of-class group cases (5 x 4%)</td>
<td>20%</td>
</tr>
<tr>
<td>Participation</td>
<td>20%</td>
</tr>
<tr>
<td>Individual Research Paper</td>
<td>15%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

* Lowest two of the sixteen summary grades will be dropped.

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.**

**Time Commitment**

This is a course that requires study time outside of class. Expect to spend at least three hours outside class for every hour of class time. You should arrange your schedule to allow for the required time commitment.

**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. Of course, you can always e-mail with questions and problems. I check my e-mail often, even on weekends.

**Class Behavior**

Please be in class on time. If you must come in late or leave early, please sit in the front row so you can come in/out without disturbing others.

**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**

**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).

**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.

IX. **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.
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>08/15</td>
<td>Introduction</td>
<td>None</td>
</tr>
</tbody>
</table>
| 08/29  | Ethics and Plagiarism                | (1) Read and answer questions: Zehany, K., *Test Your Ethical Judgment* *Strategic Finance*, November 2007: 38-43. (We will discuss this reading in class)  
(2) Conflict of Interest Case (to be handed out in class). See Appendix A (attached) for pre-class instructions  
(4) Plagiarism videos |
| 09/05  | LABOR DAY (NO CLASS)                 |                                                  |
(2) Read and summarize: Kuehn, K. *Seven Habits of Strategic CEOs* *Strategic Finance*, September 2008: 27-30. |
<table>
<thead>
<tr>
<th>Date</th>
<th>Assignment</th>
<th>Reading and Summary</th>
</tr>
</thead>
</table>
(2) Case (to be handed out in class) |
(2) Complete Case: French’s Bakery (see Appendix A for additional instructions) |
(3) Complete Case: AussieBike |
(3) ABC Case (to be handed out in class) |
<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Additional Information</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(2) Complete Case: Hopkins P&amp;M, LLC</td>
</tr>
<tr>
<td></td>
<td>LAST DAY TO TURN IN RESEARCH PAPER OUTLINE</td>
<td>(2) Complete Case: Biomedix, Inc.</td>
</tr>
<tr>
<td>11/07</td>
<td>No Class</td>
<td>Attend BB&amp;T Lecture</td>
</tr>
<tr>
<td>11/21</td>
<td>THANKSGIVING – NO CLASS</td>
<td></td>
</tr>
<tr>
<td>11/28</td>
<td>LAST DAY TO TURN IN FINAL PAPER</td>
<td></td>
</tr>
</tbody>
</table>
09/19/16

Ethics Class: Case will be handed out in class. Before class:

(1) Read sections of the *IMA Statement of Ethical Professional Practice* related to conflict of interest
   [http://www.imanet.org/resources-publications/ethics-center](http://www.imanet.org/resources-publications/ethics-center)

   and sections of the *AICPA Code of Professional Conduct* related to conflict of interest

   and be prepared to answer the following questions in class:

   (a) How does each code define a conflict of interest?
   (b) What should a CPA do if (s)he finds herself/himself involved in a conflict of interest?
   (c) What should a CMA do if (s)he finds herself/himself involved in a conflict of interest?

09/26/16

Relevant Costs for Decision Making

French’s Bakery is assigned as the case for this class. It requires numerous term definitions and will take a significant amount of time. I suggest you do not wait until the last minute to complete the case!
APPENDIX B
GENERAL INSTRUCTIONS FOR ARTICLE SUMMARIES

Article summaries are individual assignments. All summaries should be more than one page, but no more than three pages. (-5)

References are not required for article summaries.

Unless otherwise stated, all typed materials should be double spaced, 12 point Times Roman font with 1” margins, normal letter spacing, indented paragraphs and single sided. (-5)

All assignments should include a cover sheet with the title and student’s name. Pages should be numbered. The assignment should be stapled once in the upper left hand corner (no binders please). (-5)

Proof your work carefully. Summaries with excessive spelling or grammatical errors will be penalized. (-10)

Summaries are due during class on the date listed. Late assignments will be penalized 10% for each day late.

Note to Summarizing Assigned Articles:

1. Preparing a summary does not mean that you copy sentences from the article. Instead, read the article and summarize it in your own words. Of course, there may be instances where you will need to include wording from the article itself but the majority of the summary will be your analysis of the content of the article.

2. Numbers in parentheses e.g., (-5) are maximum deductions for failing to follow instructions.
APPENDIX B
INSTRUCTIONS FOR WEEKLY GROUP PRESENTATIONS

Each “weekly group presentation” consists of one group assuming the role of class instructors. The group will present the assigned topic for that week.

Presentations should be in-depth and detailed. Presentations should be no less than 1 ½ hours and no more than 1 ¾ hours in length. Presentations more than 10 minutes outside the assigned time range will be penalized 10%.

As presenters, the group represents the “experts” on the topic. As experts, the group should be prepared to answer any questions posed by the rest of the class and the professor. Throughout the presentation, the group should also solicit input from the class with respect to any ambiguous or controversial issues.

Preparing the presentations will require a significant amount of time. Do not wait until the weekend before class to begin working. A considerable amount of outside reading is required to have the knowledge to serve as the experts.

Groups may want to use the recommended textbook as a STARTING POINT for presenting the basics to the class. However, it is expected that the presentation will include much more in-depth information than the textbook provides. This may include information from outside readings, videos, class handouts (e.g., having the class work simple problems illustrating any accounting issues relevant to the topic), outside speakers (if you plan to invite a speaker, please see me), or other resource you can find. Groups may play “games” with the class, although I’m not fond of them because they usually turn out to be trivial. If you would like to play a game, see me first.

The best guide on preparing your presentation is the rubric included in Appendix F. If you ask me how to approach your presentation, I will refer you to the rubric – it provides you with explicit information on how your group will be evaluated. If, after reading the rubric, you still have questions, please ask!

Try to make the presentation interesting – even if that’s not possible, show enthusiasm!

As written documentation, the group needs to provide me with a summary of their presentation (Powerpoint slides, if used, are fine) and a list of outside sources used in the presentation.
APPENDIX C
INSTRUCTIONS FOR OUT-OF-CLASS CASE ASSIGNMENTS

The out-of-class case assignments are group assignments. Different cases have different requirements. This makes it difficult to prepare a one size fits all set of instructions.

Common to all cases is that:

(1) Answers to questions should be complete. Be sure to think about and answer the “why” questions.

(2) If a case does not provide all of the information you think you need to solve the problem, make assumptions and state your assumptions in your solution.

(3) Please be aware that cases may be subjective and accordingly, do not have a single, correct solution. In these cases, you should clearly argue your position.

(4) Solutions should be easy to follow, especially if the solution is, for example, an Excel spreadsheet summarized in a Word document.

(5) Solutions should be professionally prepared and presented. As is true with all other documents, group members names and the case name should be provided ONLY on a cover page, with a single staple in the upper left hand corner.

As is true with all assignments, the best guide to preparing your cases is the rubric included in Appendix H. If you ask me how to approach a case, I will refer you to the rubric. Of course, if you still have questions after reading the rubric, please ask.
APPENDIX D
INSTRUCTIONS FOR WRITING RESEARCH PAPER

The paper should focus on a managerial accounting topic not discussed in class. Topics must be approved by me no later than Monday, September 26. Papers should 8-10 typed pages (before references and tables if applicable), double spaced, Times New Roman 12 pt. font, 1” margins, normal spacing.

As is the case with all assignments, your name and the paper topic should only be listed on a cover page. The paper should have a single staple in the upper left hand corner.

A list of possible topics is provided in Appendix E. The paper should include at least 8 outside references, with outside material cited both in the paper and in a reference list at the end of the paper.

As is true with all assignments, the best guide to preparing your paper is the rubric included in Appendix G. If you ask me how to approach your paper, I will refer you to the rubric. Of course, if you still have questions after reading the rubric, please ask.

Research Paper Dates:

Monday, 9/26 Paper topic is due
Monday, 10/31 Outline of paper is due
Monday, 11/28 Last day to turn in paper
APPENDIX E
POSSIBLE RESEARCH PAPER TOPICS

This is just a partial list of topics you might consider for your final research project. You can select a different topic if you’d like.

Some of those suggested below may not have enough information to meet the paper requirements. You should check on this early in the semester so you can change topics if you need to.

The goal is that each student presents a different topic.

When you select your topic, let me know so I can approve it. I’m old – my memory isn’t what it used to be, so I’d suggest you get approval in writing (e.g., send me an e-mail). Pick your topic quickly. First come, first served! Topics are due no later than **Monday, September 26th**. Failure to select your topic by this date will result in a five point deduction from your final paper grade.

- Just-in-time inventory
- Cost estimation
- Capital budgeting
- How management accountants create value for a firm
- Outsourcing
- Inventory management
- Decision-making under uncertainty
- Distribution channel profitability
- The budgeting process
- Attributes of a good management control system
- Behavioral implications of management control systems
- Measuring and managing resource capacity
- Management accounting in the service industry
- International managerial accounting (how performance evaluation differs around areas of the world and the related consequences)
- Management accounting in the health industry
- Sustainability accounting
- Theory of constraints
APPENDIX F
GROUP PRESENTATION RUBRIC

Each item is rated on the following rubric.
1 = Very poor
2 = Poor
3 = Adequate
4 = Good
5 = Excellent

Group Members: _______________________________________________________
_______________________________________________________________________
Topic:_________________________________________    Date:__________________

<table>
<thead>
<tr>
<th>Item</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Evidence of preparation</td>
<td>0</td>
</tr>
<tr>
<td>(organized presentation, presentation/discussion flows well, no awkward pauses or confusion from the group, evidence you did your homework)</td>
<td>5</td>
</tr>
<tr>
<td>2. Topic Basics</td>
<td>6</td>
</tr>
<tr>
<td>(group presented accurate &amp; relevant information, appeared knowledgeable about the topic discussed)</td>
<td>12</td>
</tr>
<tr>
<td>3. Beyond the Basics</td>
<td>6</td>
</tr>
<tr>
<td>(group used outside research to move beyond the basic “textbook” information – examples might include current trends, problems, real world company examples, experiments, surveys, etc. related to the topic)</td>
<td>12</td>
</tr>
<tr>
<td>4. Delivery</td>
<td>3</td>
</tr>
<tr>
<td>(clear and logical organization, effective introduction and conclusion, creativity, transition between speakers, oral communication skills—eye contact)</td>
<td>6</td>
</tr>
<tr>
<td>5. Discussion</td>
<td>1</td>
</tr>
<tr>
<td>(group initiates and maintains class discussion, use of visual aides, good use of time, involves classmates)</td>
<td>2</td>
</tr>
</tbody>
</table>

Total Score: ________ (sum of Items 1-5)

Comments:
APPENDIX G
RESEARCH PAPER RUBRIC

Directions: Your research paper will be graded based on this rubric. Consequently, use this rubric as a guide when writing your essay and check it again before you submit your paper.

<table>
<thead>
<tr>
<th>Traits</th>
<th>16-20</th>
<th>11-15</th>
<th>6-10</th>
<th>1-5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Focus &amp; Details</td>
<td>There is one clear, well-focused topic. Main ideas are clear and are well supported by detailed and accurate information.</td>
<td>There is one clear, well-focused topic. Main ideas are clear but are not well supported by detailed information.</td>
<td>There is one topic. Main ideas are somewhat clear.</td>
<td>The topic and main ideas are not clear.</td>
</tr>
<tr>
<td>Organization</td>
<td>The introduction is inviting, states the main topic, and provides an overview of the paper. Information is relevant and presented in a logical order. The conclusion is strong.</td>
<td>The introduction states the main topic and provides an overview of the paper. A conclusion is included.</td>
<td>The introduction states the main topic.</td>
<td>There is no clear introduction, structure, or conclusion.</td>
</tr>
<tr>
<td>Voice</td>
<td>The author’s purpose of writing is very clear, and there is strong evidence of attention to audience. The author’s extensive knowledge and/or experience with the topic is/are evident.</td>
<td>The author’s purpose of writing is somewhat clear, and there is some evidence of attention to audience. The author’s knowledge and/or experience with the topic is/are evident.</td>
<td>The author’s purpose of writing is somewhat clear, and there is evidence of attention to audience. The author’s knowledge and/or experience with the topic is/are evident.</td>
<td>The author’s purpose of writing is unclear.</td>
</tr>
<tr>
<td>Research</td>
<td>Evidence of a well-researched topic. Content goes beyond the cited information and includes author’s own ideas, thoughts and conclusions.</td>
<td>Evidence of a fairly well researched topic. Content goes beyond cited information and includes some of the author’s own thoughts.</td>
<td>Research includes more than basic cited information. A few of the author’s own ideas or thoughts are included.</td>
<td>Content only includes only the the basic cited information. Mostly quotations from other sources. No individual ideas or conclusions.</td>
</tr>
<tr>
<td>Sentence Structure, Grammar, Mechanics, &amp; Spelling</td>
<td>All sentences are well constructed and vary structure and length. The author makes no errors in grammar, mechanics, and/or spelling.</td>
<td>Most sentences are well constructed and have varied structure and length. The author makes a few errors in grammar, mechanics, and/or spelling, but they do not interfere with understanding.</td>
<td>Most sentences are well constructed, but they have a similar structure and/or length. The author makes several errors in grammar, mechanics, and/or spelling that interfere with understanding.</td>
<td>Sentences sound awkward, are distractingly repetitive, or are difficult to understand. The author makes numerous errors in grammar, mechanics, and/or spelling that interfere with understanding.</td>
</tr>
</tbody>
</table>

TOTAL

Reviewer’s Comments
### APPENDIX H
#### OUT-OF-CLASS CASE ANALYSIS RUBRIC

**Case:** ___________________________  **Date:** ________________

**Group Members:** ____________________________________________

<table>
<thead>
<tr>
<th>TRAIT</th>
<th>Unacceptable (1-7)</th>
<th>Acceptable (8-14)</th>
<th>Exemplary (15-20)</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Issues</strong></td>
<td>Does not recognize problem(s) or tries to address the wrong problem(s)</td>
<td>Recognizes key problem(s) in the case</td>
<td>Recognizes problem(s) in the case, indicates some issues are more important than others and explains why*</td>
<td></td>
</tr>
<tr>
<td><strong>Analysis</strong></td>
<td>Presents an incomplete analysis; fails to address important issues and problems</td>
<td>Presents a superficial analysis; does not address issues and problems at a conceptual level or fails to address all issues or problems**</td>
<td>Presents a thorough, conceptual analysis that focuses on the main issues and problems**</td>
<td></td>
</tr>
<tr>
<td><strong>Conclusions</strong></td>
<td>Presents no conclusions, completely inaccurate conclusions, or conclusions that do not logically follow from the analysis</td>
<td>Presents some conclusions that logically follow from the analysis; some conclusions may be inaccurate</td>
<td>Presents complete, accurate conclusions that logically follow from the analysis</td>
<td></td>
</tr>
<tr>
<td><strong>Recommendations</strong></td>
<td>Presents no reasonable recommendations</td>
<td>Presents some reasonable recommendations; recommendations may or may not be consistent with conclusions</td>
<td>Presents complete, rationale recommendations that are consistent with conclusions</td>
<td></td>
</tr>
<tr>
<td><strong>Organization, Writing Skill, Grammar</strong></td>
<td>Presentation is very poorly presented – is very disorganized, sloppy, difficult to understand, and/or contains an unacceptable number of grammatical, punctuations, spelling errors</td>
<td>Presentation is adequate, but not professionally presented; maybe not well written or may include some of the problems listed in the “Unacceptable” cell</td>
<td>Very professional presentation; well-articulated, well organized; contains very few grammatical, punctuation, or spelling errors.</td>
<td></td>
</tr>
</tbody>
</table>

**Total points**

**Comments:**

*If multiple problems exist. If not, recognizing and clearly articulating the single problem is sufficient.

**Addressing issues and problems at a conceptual level means answering the “why” questions. You must analyze the case rather than just answering “yes” or “no” or just presenting calculations.*