

Strategic Cost Management - ACCT 5250.001
Assignment Sheet & Study Guide
Spring 2015

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Class: T 6:30 - 9:20 BLB 050
Office Hours: M, T 5:00-6:20
and by appointment.

We will adjust office hours to meet your needs and work schedules. An open door policy for consultation is in effect. Please stop by anytime. You may also leave me a message when you need to see me, and we will arrange an appointment.

The Course

Management accounting provides business and not-for-profit entities with information for decision making and control in an international marketplace. The role and scope of the management accountant or the strategic cost management function within organizations varies widely. In all cases, it is changing rapidly.

A series of discussion topics will focus us on the changing nature of management accounting. There is special emphasis on several new management ideas that affect the internal accountant. We will emphasize the role of the internal accountant as a member of the management team.

- We will examine examples and illustrations of the changing environment that is influencing cost management and the control function within the organization.
- Through readings, cases, and discussion your understanding of the importance of management accounting measurements and how accounting information influences behavior will develop.
- We will explore the opportunities and limitations of the traditional and the new management accounting ideas.
- By teaming with other class members to discuss various management accounting concepts and applications, your understanding of various concepts will increase.

Another course objective is to improve your analytical, written, and presentation skills within the context of management accounting.

- There is a critical evaluation of materials on selected topics using assigned readings and team discussions.

- Providing oral feedback on the topics under discussion and making short class presentations related to articles, case assignments, and team assignments is a regular part of the classroom process.
- A series of short papers that analyze situations, cases, or articles along with the development of a team case will enhance written communication skills.
- Class will require individual and team approaches in dealing with specific problems or situations.

Course Materials

1. PDF files from out of print custom tailored text on BB for selected topics.
2. Readings – Handed out or internet accessible on a weekly basis.
3. You need access to a current cost or managerial text for reference purposes.

Grading

Exams (60 pts. each)	120
Article presentation (Including lesson plan or outline)	30
Group Case	30
New Article (see deadlines)	20
Topic Critiques (weekly)	100
Group Project and Presentation	100
Participation (10 pts. per week)	<u>100</u>
Total Points	500

Evaluation factors used to determine your grade will include idea analysis, innovation and imagination, communication skills, technical correctness, work with your team, and the timeliness of performance. **You must proof read everything you hand in. If you hand in any written assignment which is full of spelling and grammatical errors it will receive a zero no matter what the content is.**

- Class attendance and participation is critical because there will be a series of discussion and presentations in class.

The following policy is in effect after the first class meeting.

Miss 1 class: no consequence.

Miss 2 classes: (either before or after break) -ten page paper (at least 6 non internet references) or reduce grade earned by 1 letter grade

Miss 3 classes: (any part either before or after break) -automatic F

Student and Dean of Students will be notified after any misses and subsequent grade reduction.

Paper Format

Below are some general guidelines for use in preparing weekly written assignments.

- Type all cases and papers and turn them in on the due date.
 - Do not use a cover sheet** with your name, the assignment, and the class. Place this information on the first page. Double space your papers.
 - Be certain that you are responsive to the paper assignment. Repeating the articles in summary form will result in a zero.
 - Carefully review your papers for grammar and spelling.
 - If references are not from assigned readings**, where necessary, properly reference your papers and include a bibliography. The extent of necessary referencing will vary with the assignment.
 - + Combine the bibliography and footnote references into an alphabetical listing at the end of the paper. Use an appropriate bibliography style.
 - + Identify references using the name of the author and page [e.g. (Smith, p. 159)].
 - + Reference both ideas and directly quoted material.

The key to a good paper is a solid story line that shows your analysis of the issues. Normally you should start papers with a **brief** introduction. The paper should be responsive to all questions raised. It should also use examples and illustrations **from your life experiences** to make a case for the proposed solutions. Make your ideas (and why you hold them) an integral part of the paper. Your willingness to “take a chance” with an idea or presentation is a factor in assigning a paper grade.

Be ready to discuss your paper in class.

OTHER INFORMATION:

1. Plan to participate actively in class and group discussion. This includes responses to the paper assignments, the assigned readings, and to any presentations by members of the class. You may find yourself leading discussion on a question, article, or case at any time. Regular comments about topics under discussion are part of class expectations. Class discussion, including raising questions about topic areas, is a major part of the participation grade. Sharing examples and illustrations that you find in outside readings is a key part of participation.

2. There are two examinations scheduled. Each will be a combination of essays, short cases, opinion questions, with only limited factual recall based on the assignment material. Knowledge of the subject matter must be demonstrated in examination responses. Primary grading emphasis is on question analysis and communication of arguments.
3. New Article - Must be from 2008 or later and from a reputable journal. You may find it or print it off the Internet but it **MUST** be from a journal. **Trade journals and practitioner journals are better than academic journals for this requirement.** If you are in doubt then ask Professor Wilner. You must get approval on the topic and the article from Professor Wilner. Write-up should be about 3 pages and should summarize the article. Note the deadlines **as there is a 5 point deduction for missing any deadline.**
4. Topic Critiques (**Not Article but TOPIC**)
 - a. Handed in day of class discussing the articles. There will be 10 of these from 11 topics.
 - b. Use at least 2 of the articles and write 2- 3 pages per topic.
 - c. Summarizing articles equals zero credit. You must relate them to a life/work/school experience or synthesize them around a main point or theme.
5. Presentation- Do not repeat the articles or you will receive zero credit. You should plan on a 15 minute presentation. Use flash drive and handouts if possible. I can do the handouts with enough lead time. Help each other. Try to relate the article to strategic or operational insights if possible. Don't be so specific that the class would have to have memorized the article. Use open ended questions to get a discussion going. (I'll keep you on point and summarize.)
6. ADA STATEMENT

The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. For additional information see the Office of Disability Accommodation website at <http://disability.unt.edu>. You may also contact them by phone at (940) 565-4323.
7. Academic Dishonesty - The UNT code of Student Conduct and Discipline provide penalties for misconduct by students, including academic dishonesty.

Students caught cheating or plagiarizing will receive a "0" for that particular assignment or exam [or specify alternative sanction, such as course failure]. Additionally, the

incident will be reported to the Dean of Students, who may impose further penalty. According to the UNT catalog, the term "cheating" includes, but is not limited to: a. use of any unauthorized assistance in taking quizzes, tests, or examinations; b. dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; c. the acquisition, without permission, of tests or other academic material belonging to a faculty or staff member of the university; d. dual submission of a paper or project, or resubmission of a paper or project to a different class without express permission from the instructor(s); or e. any other act designed to give a student an unfair advantage. The term "plagiarism" includes, but is not limited to: a. the knowing or negligent use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgment; and b. the knowing or negligent unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

Penalties: If you engage in academic dishonesty related to this class the case will be referred to the Dean of Students for appropriate disciplinary action. A link to the academic integrity policy is:

<http://vpaa.unt.edu/academic-integrity.htm>

8. **Drop and Retake Policy**

- The last day to drop this course with an automatic W and no consent is Monday, February 2nd. Last day to drop with an automatic W with consent is Monday, March 2nd. Last day to drop with consent where a WF may be given is Friday, April 24th.
- Per accounting department policy any student dropping (or withdrawing from the university) after Monday, March 2nd will receive a WF unless they are earning a grade of D or better in the class.
- Accounting department policy allows only one (1) retake of any course in which the student has earned a prior grade, including WF (but not W).

9. **ACCEPTABLE STUDENT BEHAVIOR**

Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at <http://deanofstudents.unt.edu>.

10. **ACCESS TO INFORMATION – EAGLE CONNECT**

Your access point for business and academic services at UNT occurs within the my.unt.edu site <http://www.my.unt.edu>. All official communication from the university will be delivered to your Eagle Connect account. For more information, please visit the

website that explains Eagle Connect and how to forward your e-mail:
<http://eagleconnect.unt.edu/>

11. **RETENTION OF STUDENT RECORDS**

Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Blackboard online system, including grading information and comments, is also stored in a safe electronic environment for one year. You have a right to view your individual record; however, information about your records will not be divulged to other individuals without the proper written consent. You are encouraged to review the Public Information Policy and F.E.R.P.A. (Family Educational Rights and Privacy Act) laws and the university's policy in accordance with those mandates at the following link:

<http://essc.unt.edu/registrar/ferpa.html>

12. **SUCCEED AT UNT**

As part of the "Succeed at UNT" initiative, it is suggested that the following language be included in course syllabi:

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. And, as a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent.

To learn more about campus resources and information on how you can achieve success go to succeed.unt.edu.

13. The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SETE to be an important part of your participation in this class. Administration of the SETE, will remain open through the week of finals.

14. **EMERGENCY NOTIFICATION & PROCEDURES**

UNT uses a system called Eagle Alert to quickly notify you with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). The system sends voice messages (and text messages upon permission) to the phones of all active faculty staff, and students. Please make certain to update your phone numbers at <http://www.my.unt.edu>. Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly. In the event of a university closure, please refer to Blackboard for contingency plans for covering course materials.

Topic Coverage

This course will discuss current issues in managerial accounting. This is much broader (and useful) than limiting ourselves to the role of the controller. The following topics will be discussed through custom tailored text or articles. Specific assignment sheets will follow.

- The Changing Environment of Management Accounting.
- Strategy
- The Balanced Scorecard
- The Value Chain/Supply Chain
- ABM/ABC
- Capacity and Investment Decision
- Lean Production
- Target costing
- Quality
- Environmental Costing
- Performance Measurement

Class Schedule

Week	Date	Topic
1	Jan 20	Policies
2	Jan 27	The Changing Environment of Management Accounting
3	Feb 3	Factory Simulation, Strategy (M)
4	Feb 10	Balanced Scorecard, Value Chain (M)
5	Feb 17	Balanced Scorecard and Value Chain in class exercises. Deadline for new article topic approval
6	Feb 24	Capacity and Investment Decisions (M), Transfer Pricing
7	March 3	ABM/ABC (M) (This topic will be on Exam 2), Short discussion of Universal National Case
8	March 10	Exam 1
	March 17	Spring Break
9	March 24	Lean Production (M), Deadline for new article approval
10	March 31	Quality (M), Environmental Costing (M)
11	April 7	Universal National Case, Target Costing (M)
12	April 14	ABM/ABC and Target Costing in class exercises. Hand in new article and write-up, both in hardcopy.
13	April 21	Performance Measurement
14	April 28	Exam 2
15	May 5	Group presentations
16	May 12	Group presentations

(M)= Module in customized text

Changing Environment:

Siegel and Kulesza-Practice Analysis

PwC's Next Gen

Chaker- Majoring in IBM

Strategy

Kaplan and Norton- Measuring the

Strategic Readiness of

Intangible Assets

Kulesza- Strategic Decisions:

Changing with the Times

Gabor- The Promise [and Perils]

of Open Collaboration

Balanced Scorecard

Kaplan and Norton: The Balanced Scorecard's 20th Anniversary

Kaplan and Norton: Using the Balanced Scorecard as a Strategic Management Systemio

Rohm- A Balancing Act

Value Chain

Billington and Nie -Customer Value Proposition

Chesbrough – Bringing Open Innovation to Services

Nash and poling – Supply Chain Quality

Jacobides and MacDuffie How to Drive Value Your Way

Capacity and Investment Decisions

Klammer

Yu-Lee: “Why Capacity Trumps Cost.”

Cooper and Slagmulder

ABM/ABC:

CIMA: Technical Briefing

Sustaining an Effective

Lean Production:

Zipkin

Staats and Upton

Fed Letter given as background

Quality

Crosby-Quality is Easy

Bhuiyan and Baghel

TQM: Marvel or...

Environmental

Fitzgerald et al – Subway's Journey to Green

Greener and Cheaper Do I have the full article? Look at original.

Roth and Crosby

Target Costing

A Template for Implementing

Managerial Implications

Target Costing Leads to Profits

Target Costing at a Consumer Products Company

Performance Measurement

"What Works and What Doesn't"

"Six Dangerous Myths About Pay"

"Five Traps"

"The 7 Deadly Sins"m