ACCT 5355
Strategic Cost Management
Syllabus
Fall 2018

Contact Information:
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Office hours:

Text: NONE.

Course Objectives: The overriding objective of this course is to understand concepts related to strategic cost management and related performance evaluation techniques for the purpose of continuous improvement. Secondary objectives relate to assisting students in oral and written communication skills.

SPECIFIC OBJECTIVES (with an emphasis on critical thought)
1. Obtain a detailed understanding of cost-volume-profit relationships, their nuances and implications
2. Develop a deeper theoretical understanding of traditional costing and alternative costing methodologies and their applications
3. Understand the linkages between organizational strategies and accounting frameworks
4. Bridge the gap from costing to strategic cost management
5. Learn the basics of development of performance management systems.
6. Produce a suitable paper/presentation to a journal/conference for each team. Suggested topics:
   Full Cost Methodologies for Higher Education and their Implications as Management Tools
   Full Costing for a College of Business: A Case Study
   Case Study: Illustrating the use of the Balanced Scorecard in a College of Business
   Using the University as an Accounting lab
   Developing a PMS for a COB
   ABC for academic colleges
   TDABC for academic colleges
   VSA for academic colleges
   CVP and its implications for higher education, academic colleges

Class Protocol and Policies: The course will be conducted as a modified seminar type. Students will make presentations and are expected to critique one another through
constructive questioning. Presentations and papers will be assigned on a team basis and peer evaluations can affect a student’s grade. There will be no exams, nor a final.

**Assessment:** Your grade will be based on the following:

- 6 presentations at 50: 300
- 1 Final presentation at 100: 100
- Paper: 50
- Substantive Class participation: 50

**Total:** 500

CRITERIA for presentations: 70% clarity/Logic; 20% “Smoothness” and presentation quality; 10% peer evaluation – quantity and quality. Paper to be organized as follows: Intro/Purpose, Literature Review, Discussion, Conclusion. Graded based on Development of argument (logic, quality of lit review) 70%, writing/grammar 30%.

Final grade is based on the traditional percentage scale of minimum 90% for A, 80% for B, etc. Peer evaluations can negatively impact your grade.

**Assignments:** Consult Canvas for dates, detail of assignments. This is subject to change based on unforeseen circumstances.

8/27: Introduction

9/3: No Class – Labor Day

9/10: Costing Methodologies -- PRESENTATION 1

9/17: COBT costs PRESENTATION 2

9/24: Class discussion led by Gordon: Alternative costing methodologies

10/1: No Class to research Presentation 3 -- ABC

10/8: PRESENTATION 3: ABC

10/15: TDABC – PRESENTATION 4

10/22: VSA – PRESENTATION 5

10/29: Performance Systems and measures

11/5: Value based assessment Gordon leads discussion

11/12: No Class – Research for presentation
11/19: No class -- Thanksgiving

11/26: Presentation 6

12/3: Presentation first draft of paper.

12/10: FINAL PRESENTATION TO Dean +? – graded by them

FINAL EXAM SCHEDULED: None, but a final presentation is required on December 10.

LAST DAY TO WITHDRAW: November 5

University Policies

Students Rights and Responsibilities
To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link: [http://www.uttyler.edu/wellness/StudentRightsandResponsibilities.html](http://www.uttyler.edu/wellness/StudentRightsandResponsibilities.html)

We respect the right and privacy of students who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at [http://www.uttyler.edu/about/campus-carry/index.php](http://www.uttyler.edu/about/campus-carry/index.php).

Grade Replacement/Forgiveness
If you are repeating this course for a grade replacement, you must file an intent to receive grade forgiveness with the registrar by the 12th day of class. Failure to do so will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates will receive grade forgiveness (grade replacement) for only three course repeats; graduates, for two course repeats during his/her career at UT Tyler.

State-Mandated Course Drop Policy
Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the 12th day of class (See Schedule of Classes for the specific date). Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Registrar's Office and must be accompanied by documentation of the extenuating circumstance. Please contact the Registrar's Office if you have any questions.
Disability Services
In accordance with federal law, a student requesting accommodation must provide documentation of his/her disability to the Disability Support Services counselor. If you have a disability, including a learning disability, for which you request disability support services/accommodation(s), please contact Ida MacDonald in the Disability Services office so that the appropriate arrangements may be made. In accordance with federal law, a student requesting disability services/accommodation(s) must provide appropriate documentation of his/her disability to the Disability Services counselor. In order to assure approved services the first class, diagnostic, prognostic, and prescriptive information should be received 30 days prior to the beginning of the semester services are requested. For more information, call or visit Disability Services located in the University Center, Room 3150. The telephone number is (903) 566-7079. Additional information may also be obtained at the following UT Tyler Web address: http://www.utyler.edu/disabilityservices.

Student Absence due to Religious Observance
Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

Student Absence for University-Sponsored Events and Activities
If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.

Social Security and FERPA Statement:
It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

Emergency Exits and Evacuation:
Everyone is required to exit the building when a fire alarm goes off. Follow your instructor’s directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first class. Do Not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.